

**MINUTES OF MEETING
SPRING LAKE IMPROVEMENT DISTRICT**

The Regular meeting of the Board of Supervisors of the Spring Lake Improvement District was held Wednesday, June 17, 2015 at 10:00 a.m. at the District Office, 115 Spring Lake Boulevard, Sebring, Florida.

Present were:

Brian Acker
Gary Behrendt
Tim McKenna
Arlene Klingbiel

Chairman
Vice Chairman
Secretary
Asst. Secretary

Absent: Bill Lawens, 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.

SECOND ORDER OF BUSINESS

Upcoming Meetings/Events/Correspondence

- A. June 22nd – 25th , FASD Conference (Brian-Joe-Clay)
- B. June 29th – Rod Braun, SFWMD Cooperative Funding (Site Visit)
- C. July 1st – BMAP, Okeechobee, 9:00 a.m.
- D. July 3rd – Holiday, Office Closed

Brian Acker thanked Supervisor Gary Behrendt and his wife Timi for hosting the staff picnic at the Community Center last month.

Brian Acker introduced Libby Maxwell who took over Gary Ritter's position at South Florida Water Management District.

THIRD ORDER OF BUSINESS

Public Comments – Items not on the agenda

There being none.

FOURTH ORDER OF BUSINESS

Minutes

The Board received copies of the minutes from the May 13, 2015 Board meeting for review. There being no further questions.

ON MOTION by Arlene Klingbiel, seconded by Tim McKenna with all in favor the minutes from the May 13, 2015 Board Meeting were approved.

The Board received copies of the minutes from the June 8, 2015 Special Board meeting for review (copy attached) for review. There being no further questions.

ON MOTION by Gary Behrendt, seconded by Arlene Klingbiel with all in favor the minutes from the June 8, 2015 Special meeting were approved.

FIFTH ORDER OF BUSINESS

Financials

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

ON MOTION by Gary Behrendt, seconded by Arlene Klingbiel with all in favor the financials from May 2015 were approved.

SIXTH ORDER OF BUSINESS

Treasurer's Report

A. Update

The District received a deposit in the amount of \$18,619 collections for the year as follows: General Fund 82%, Lot Mowing Fund 79% and Village I Parks at 87%.

Budget line items need to be amended as follows:

General Fund: \$1,471.40 moved from travel and office supplies to legal advertising and insurance.

Water Fund: \$1,324.80 moved from office supplies and water plant maintenance to insurance and vehicle maintenance.

Lot Mowing Fund: \$47.80 moved from office supplies to insurance.

Wastewater Fund: \$3,500 moved from renewal and replacement to engineering.

ON MOTION by Gary Behrendt, seconded by Tim McKenna with all in favor to amend budget line items as presented.

Resolution 2015-11

Clay Shrum presented a request to purchase a new tractor that will replace an existing tractor that is need of costly repairs. The tractor price is \$80,613.78 and with \$25,000 trade in the purchase price totals \$55,613.78. The current budget has \$13,035 in renewal and replacement and \$43,000 would need to be moved from Lot Mowing operating reserve funds.

Brian Acker presented studies from Iowa State University and the University of Illinois regarding Machinery Cost Estimates. He would like to see staff develop a management program to better track operating costs and repairs and maintenance. Clay Shrum presented research that he had from the Florida Department of Management Services that will also be used in the future.

ON MOTION by Gary Behrendt, seconded by Tim McKenna with all in favor Resolution 2015-11 moving \$43,000 from Lot Mowing operating reserves to Capital Outlay for the tractor purchase was approved.

B. FY 2014 Audit

Jack Alexander with Stroemer and Company presented the FY 2014 Audit. He reviewed the financial statements and management letter with the Board. Except for some minor rounding issues, he found no significant errors in the financial statements that Diane presented. Jack informed the Board that with all of the District's policies and procedures that we have in place that it was not necessary to include the Lack of Segregation of Duties finding that has been listed in prior audits and that this finding could be removed.

There being no further questions.

ON MOTION BY Gary Behrendt, seconded by Tim McKenna with all in favor the 2014 FY draft audit was approved pending the removal of the Internal Control finding.

C. Line of Credit Harbor Community Bank

The District currently has a line of credit with Harbor Community Bank. In order to keep this line of credit open the bank is requesting a motion to renew.

ON MOTION by Arlene Klingbiel, seconded by Gary Behrendt with all in favor to renew the line of credit with Harbor Community Bank with No Fees Attached, and the Chairman's signature.

SEVENTH ORDER OF BUSINESS

Attorney

Bill Nielander had nothing to report. He deferred the discussion on Edens Construction contract to engineer Gene Schriener.

EIGHTH ORDER OF BUSINESS

Engineer

A. STA

A pre-construction meeting was held on June 5th with a notice to proceed on June 10th. Brian Acker asked Gene to explain the bid process that was used to select the contractor.

B. Resolution 2015-12 STA Contract

The contract with Edens Construction was signed at the special meeting held on June 8th contingent on approval at the June 17th Board meeting. Brian Acker asked Gene several questions about the contract and contingencies.

ON MOTION by Gary Behrendt, seconded by Tim McKenna with all in favor Resolution 2015-12 to confirm, ratify, and approve the selection of Edens Construction for the Storm Water Treatment project, and the \$1,098,918.69 contract award.

C. Edens

Jeremy Brown, Project Manager with Edens Construction updated the Board on the progress of prepping the STA site for commencement of construction.

NINTH ORDER OF BUSINESS

Manager

A. Update

The Manager's update will be attached to these minutes.

Joe wanted it put on record that the Florida Legislature approved \$500,000 for upgrading and repairing the pump station.

Reimbursements for engineering costs are now in process.

B. FY 2016 First Draft of the Budget

The first draft of the budget was presented to the Board for review. A second draft will be presented at the July meeting for continued discussion.

Discussion was held on requesting re-zoning on lots

ON MOTION by Gary Behrendt, seconded by Tim McKenna with all in favor to direct Joe, Bill Nielander, and Gene Schriener to initiate the re-zoning process.

TENTH ORDER OF BUSINESS

Working Groups

A. Personnel

Arlene reported that Joe has put together a staff update that informs the staff of things going on in the District. It has been well received by staff. She recommended that the updates be dated.

Health Insurance costs are going up 11%, and 7% of this is due to Obamacare.

Brian Acker asked several questions about the salary and administration program and job descriptions and asked if staff had looked into alternative health benefits.

A resolution to adopt the PDS (Professional Development Strategy) will be presented at the July Board meeting.

B. Utilities

Clay Shrum reported that the Hydro Tank at the water plant has been inspected. Staff is continuing to inspect the wastewater step system. An application is in process with DEP requesting a reduction in staffing. Gene Schriener complimented Clay on all of the work he has accomplished at the wastewater plant.

C. Parks

Tim McKenna reported that he spent time with staff members to assess the parks. It has been a number of years since we have really done anything at any of the parks, and our residents need to see some things done. There is an old swing set at Arbuckle Creek Park that needs to be replaced. The biggest need is a Pavilion at Pine Breeze Park. We received three quotes and the low quote is Double H Fencing for \$18,000. A resolution was presented to move funds from Parks reserves to capital outlay to complete the project.

ON MOTION by Tim McKenna, seconded by Arlene Klingbiel with all in favor Resolution 2015-10 moving \$10,000 from Parks reserves to capital outlay was approved.

D. Land

There has been no contact from Mrs. Francis regarding Lot 38.

ELEVENTH ORDER OF BUSINESS

Supervisor Requests

Tim McKenna said the parking lot at the District Office and the work being done on the signs has begun and they are going to look great.

Arlene Klingbiel said she was going on a tour with Clay tomorrow and is excited to see the STA project get started.

Brian Acker said Sebring made the list of "Americas Poorest Towns"

TWELFTH ORDER OF BUSINESS

Public Comments

There being none.

THIRTEENTH ORDER OF BUSINESS

Next Meeting

The next Board Meeting will be held on Wednesday, July 8, 2015 @ 10:00 a.m. (the second draft on the budget will be presented)

FOURTEENTH ORDER OF BUSINESS

Adjournment

ON MOTION by Tim McKenna, seconded by Gary Behrendt
with all in favor the meeting adjourned at 12:35 p.m.



Brian Acker, Chairman



Tim McKenna Secretary

SpringLake

Board of Supervisors
Meeting Agenda
June 17, 2015
10:00 a.m. District Offices

1. Call to order and pledge Chairman Acker

2. Upcoming Meetings/Events/Correspondence Chairman Acker
 - A. June 22nd – 25th, FASD Conference (Brian-Joe-Clay)
 - B. June 29th – Rod Braun, SFWMD Cooperative Funding (Site Visit)
 - C. July 1st – BMAP, Okeechobee, 9:00 a.m.
 - D. July 3rd – Holiday, Office Closed

3. Public Comments – Items not on the agenda Chairman Acker

4. Minutes Chairman Acker
 - A. Approval of May 13, 2015 Minutes
 - B. Approval of June 8, 2015 Minutes

5. Financials Chairman Acker
 - A. Approval of May 2015 Financials

6. Treasurer's Report Diane Angell
 - A. Update
 - Motion to amend Budget
 - Resolution 2015-11 Tractor Purchase
 - B. FY 2014 Audit Jack Alexander/Julie Fowler
 - C. Line of Credit Harbor Community Bank
 - Motion to Renew with No Fees attached and Chairman's signature

7. Attorney Bill Nielander

8. Engineer Gene Schriener
 - A. STA
 - B. Resolution 2015-12 STA Contract
 - C. Edens Construction Jeremy Brown, STA Project Manager

9. Manager Joe DeCerbo
 - A. Update
 - B. FY '16 First Draft of Budget

10. Working Groups Joe DeCerbo
 - A. Personnel
 - 2015 PDS
 - B. Utilities
 - C. Parks
 - Resolution 2015-10 Shelter at Pine Breeze Park
 - D. Land
 - Lot 38 Update

11. Supervisor Requests

12. Public Comments

13. Next Meeting
 - Wednesday, July 8, 2015 @ 10:00 a.m. (2nd Draft of Budget)

14. Motion to Adjourn

BOARD MEETING
WEDNESDAY
JUNE 17, 2015

PLEASE SIGN IN

NAME	ADDRESS
Elizabeth Maxwell	SFWMD
Julie Fowler	Cliff Larson Allen
JOE TROIA	2102 VILLAWAY E.
Jeremy Brown	Edens Construction
Jack Alexander	Stroemer & Co.

Managers Update

June, 2015

***FY '16 Budget:** I went thru all of the operating items line by line and compared expenses over the last three years to get an accurate total for this year. I met with Gene and Corbett to discuss Engineering costs that might impact our General Fund, as opposed to reimbursable STA expenses, and they are expected to be minimal. Largest increase in Engineering will be for the wastewater budget. The latest inspection of Job Functions has allowed us to reallocate personnel expenses to the appropriate funds.

***Park Pavilion:** Supervisor McKenna has spent a lot of time doing an assessment of all of our parks and he has a presentation to make at the meeting, so I will not go into detail now on what he plans to report. There is, however, a Resolution that he will be proposing to the Board that is part of your Board Packets.

***FEMA:** As a result of Southwest Florida Water Management District finally completing their flood maps for Highlands County (SFWMD was done several years ago), FEMA has issued a letter and list of areas that are in flood zones. As we already knew, no part of Spring Lake is in a flood zone because our levee was certified. A quick story: a family purchased a home on Cardinal, just off of Thunder Road. They were told they were in a flood zone and their flood insurance was going to be just over \$4,000 because their insurance company had not received the final FEMA determination and even though we had the maps to show them, and our own letter from FEMA, the insurance company would not budge. With help from the County and my contact at FEMA a determination letter was sent to the insurance company and the policy was issued for \$282. Do you think it was worth all the time and effort to certify the levee??? There are an extremely small number of residents who complain about our assessments and I always let them know about the levee project and what insurance costs could have been.

***STA Project:** As part of your packets, Edens Construction prepared a document titled, Construction Methods. It is a very concise and interesting paper on what they will be doing. I was part of the pre-construction meeting that was conducted by Gene Schriener and Edens personnel and I believe we have a very good company doing the work. The best part of the meeting was the fact that Edens was the low bidder on ALL 3 stages of the STA, and Corbett confirmed with Gene that FDEP is approving Edens to do all the work. That decision, according to Edens, will save four months in time; and that is a cost savings for the project as well. STA Project Manager Jeremy Brown will be at our meeting to give us an update.

***Health Insurance:** I received notification from United Health Care that our rates are increasing 11%. You will notice the General Fund did not get negatively impacted because our job function process allowed us to reallocate costs. 7% of the increase is a result of Obamacare.

***E-Mail Blasts:** If you are a registered user on our web-site you received the initial blast that was sent out over the week-end. The next project is the electronic Breeze.

***Web Site:** At the April Board meeting staff was asked to work with Vistalogix to make it easier to search for documents. We have easy access to past minutes and financials, but not the ability to do in-depth document searches. Rather than try to explain this in my own words, I asked Mr. Haas to put his response in writing:

Joe,

What you want is having full document indexing and search capabilities, which your document management module does support. However, based on the desire to keep costs low and maintain overall simplicity, full text indexing and search were not initially configured on your website. This was done for a couple of reasons:

1. In our experience with districts and municipalities of your size and budget, fully indexed search capabilities are usually not necessary and often cost-prohibitive.
2. Indexing of all PDFs uploaded to the system adds an additional layer of work for Diane and Cindy when they perform the scanning of them.
3. The software that came with your scanner likely did not support full text indexing when scanning to PDF. This is a function often only available on high-end 3rd party software or Adobe's Acrobat Professional.

In light of this new request from your Board, full indexing can be implemented, and may even save staff much duplication of effort in managing separate, sometimes redundant document section, as well as the Resolution Database, which requires not only uploading of individual documents for each resolution, but also linking them to the record in the database.

However, due to the need to go back and index all of your existing documents, the cost to implement full text indexing will be quite high: more than likely in the area of **\$10,000.00 to convert** all existing documents, plus another **\$5,000.00 to configure** the software and server to index all uploaded documents for searching, and add a publicly-accessible search interface. The annual cost of your hosting may also increase, if we have to migrate to a different hosting platform that supports full text indexing (I will have to look into this).

Going forward, although full text indexing will eliminate some duplicate effort, staff will have to make sure that all scanned documents are saved with the ability to be indexed. This may also require the purchase of full Adobe Acrobat Professional **software, which costs \$500** for government agencies, if the software that came with your scanner does not support full indexing. It would also be advisable for staff to document a step-by-step process for scanning that includes configuring saved scans for indexing.

Let me know if you would like to proceed with this and I will develop a proposal.

Best personal regards,

Brian Haas
Vistalogix
10460 Roosevelt Blvd. N #240
St. Petersburg, FL 33716
(727) 542-0995 - Cellular
(800) 329-8410 x510 - Office
(888) 264-0715 - Fax
brian.haas@vistalogix.com

***Levee Repair:** After the pre-construction meeting Gene went to the levee where Randy, Josh, and Tyler made repairs. You may remember that it was going to cost upwards of \$75-\$85,000 to fix the erosion problem that had occurred from swirling Arbuckle Creek waters. Gene authorized an idea staff had come up with, and the repair was made using our staff, our equipment, and excess rip rap from previous drainage jobs. We had no materials cost, and labor and equipment costs totaled \$4,899. Our taxpayers just saved \$75,000!!!!

***Sewer Plant:** In-kind expenses thru May 7th totaled \$32,617. A large amount of repairs and renovation have taken place and it looks great. DEP should be authorizing our new monitoring system in the next few weeks, and CAS should have all of the documents we need to proceed with securing the SRF loan for the construction of a new plant.

***GIS System:** For the last several years I have been working with Gene Schriener on developing a system for our District; something that is long overdue. I have visited other Districts that have them, as well as meeting with Ramon Gavarette and seeing what the County has; the County system cannot be used to map and manage our District needs. Phase one of a GIS system can be installed for \$6,000 and costs will be shared between Drainage and Water. I have one more meeting with the developer to go over what are called "layers." Phase II is approximately \$14,000 and will require Gene's input relevant to the layers, utilities, hyperlinks, etc.

***New Recipient:** With the FASD Conference in a few more weeks, a new Special District of the Year Award will be given out, and the end of a superb year for Spring Lake will come to an unofficial end. While our banner will come down, the achievements will remain. I think Gene said it best in his Engineering Report in the last Breeze. He ended his article with, "Your story of success reminds me of the children's book The Little Engine That Could. You are truly THE LITTLE DISTRICT THAT COULD!!!! " As members of the Board of Supervisors you should take great pride in the achievements we have accomplished for this District and the money that is being SAVED for our taxpayers. You have a staff that is Efficient-Effective-Economical; we have secured grants, appropriations, and an extremely low SRF loan; we have a beautiful looking community; and on and on. Life is good for this District....take pride, be positive, and be happy.

 URL: <http://highlandstoday.com/hi/local-news/sebring-spring-lake-approved-for-state-funding-20150617/>

Sebring, Spring Lake approved for state funding

By *Jay Meisel*

SEBRING — They're not a sure thing, but projects to improve street lighting in Sebring and prevent possible flooding in Spring Lake have taken a step forward.

State Sen. Denise Grimsley, R-Sebring, confirmed on Tuesday that the Florida Legislature approved as part of the state's budget \$1 million for street lighting along a portion of U.S. 27 and \$500,000 for upgrading and repairing a pump station maintained by the Spring Lake Improvement District.

Additionally, the Legislature's spending bill includes money from the Department of State's Cultural and Museum Grant Program. Those allocations include \$20,000 for salary assistance for the director of the Toby the Clown Foundation in Lake Placid, \$20,000 for salary assistance for the officer manager and clerk of the Caladium Arts & Crafts Cooperative in Lake Placid and \$7,652 for salary assistance at Sebring Main Street, which is also known as Children's Museum of the Highlands.

However, Gov. Rick Scott could still veto the funding.

The street lighting project will cover the area from the Coffee Bean restaurant north to the Gate convenience store, Sebring City Councilman John Griffin said.

"That lighting is constantly giving us problems," Griffin said.

The lighting was installed around the time that portion of the highway was converted to six lanes, he said. Griffin said he believes that the company installing the underground wiring did a "shoddy job."

Griffin said that the \$1 million will be used to rewire and fix the lights. "We want to do the rewiring on the poles and hopefully that will fix the problem."

Sebring Assistant City Administrator Bob Hoffman said an engineer hired by the Florida Department of Transportation recommended three options, of which repairing the lights was the least expensive. Other alternatives that would cost up to \$2.5 million would include installing LED lighting, Hoffman said.

The Spring Lake project involves upgrading and renovating a 40-year-old pumping station that handles 1.1 billion gallons of stormwater per year, said Joe DeCerbo, manager of the Spring Lake Improvement District.

DeCerbo praised Grimsley and State Rep. Cary Pigman, R-Avon Park, for their help. He said the project is crucial in light of another project involving a \$3.5 million stormwater treatment area. The water goes from that area into Arbuckle Creek and then to Lake Okeechobee.

If the pump failed, it could cause disastrous flooding, DeCerbo said, adding that the 40-year-old pump has had its wear and tear over the year.

Although the district sought about \$750,000, he said, making up \$250,000 is a lot more doable than the full \$750,000.

Assuming the project is not vetoed, DeCerbo said, "This is going to be a tremendous help for this community and the residents."

He said Spring Lake has about 3,600 residents.

jmeisel@highlandstoday.com

(863) 386-5834

RESOLUTION 2015-10
Fiscal Year 2015 Budget Amendment
Wednesday, June 17, 2015

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

WHEREAS, the Board of Supervisors, hereinafter referred to as the "Board", of the District, adopted a Budget for fiscal year 2014-2015, and;

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

WHEREAS, the Board desires to move funds from Parks and Recreation Capital Reserves for construction of a shelter at Pine Breeze Park.

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

1. The Fiscal Year 2015 Budget is hereby amended in accordance with Exhibit "A" attached.
2. This resolution shall become effective this 17th day of June 2015 and shall be reflected in the monthly and fiscal year end 9-30-2015 Financial Statements and Audit Report of the District.

Spring Lake Improvement District

By: 

Brian Atker, Chairman

Attest:

By: 

Tim McKenna, Secretary

Exhibit "A"

Move

\$10,000 from Capital – Parks and Recreation Reserves 101705 and \$9,000 from Parks Maintenance Budget 572460 to Capital Outlay 513600

For:

Construction of a shelter at Pine Breeze Park

Double H Fencing, Inc.

10825 Payne Road Sebring, FL 33875

863-381-9097

Michael Hines

BILLING PROPOSAL

Invoice #: 2015

Date: MAY 26, 2015

Job Name: Springlake

Contact Person: Randy Nelson

Job Location: Springlake

Job Description:

30 x 50 pavilion with concrete floor

TOTAL COST: \$18,000.00

Thank you for choosing Double H Fencing, Inc.

We take pride in our work and service.

QUOTE

Central Ridge Ag. Services

104 Huntley Oaks Blvd. Lake Placid, FL. 33852
863-608-3069

INVOICE DATE: JUNE 3, 2015

EXPIRATION DATE JULY 3, 2015

TO Randy Nelson
Spring Lake
Sebring, FL.

SALESPERSON	JOB	PAYMENT TERMS	DUE DATE
AY	SL		

QTY	DESCRIPTION	UNIT PRICE	LINE TOTAL
1	30x50 concrete slab		
1	30x50 pavilion		

SUBTOTAL	
SALES TAX	
TOTAL	\$21,500.00

Quotation prepared by: _____

This is a quotation on the goods named, subject to the conditions noted below: [Describe any conditions pertaining to these prices and any additional terms of the agreement. You may want to include contingencies that will affect the quotation.]

To accept this quotation, sign here and return: _____

THANK YOU FOR YOUR BUSINESS!

Quote

CKC CONSTRUCTION INC.
P.O. BOX 177
LORIDA, FL 33857
Cell # 863-381-3575 Home # 863-655-5538

Invoice No.

INVOICE

Customer
Name Springlake Improvement
Address _____
City _____ State _____ ZIP _____
Phone _____

Misc
Date 5-28-15
Order No. _____
Rep _____
FOB _____

Qty	Description	Unit Price	TOTAL
	30x50 Pole Barn Concrete slab, Trusses 4/12 Pitch, Poles, Galvalume Roof, fascia, Beams & Straps, T-111 on Gables, Labor, Haul off Debris,		\$ 17,500.00

Payment Other
Comments 9'0 Tall
Name _____
CC # _____
Expires _____

SubTotal _____
Shipping _____
Tax Rate(s) _____
TOTAL \$ 17,500.00

Office Use Only
10x10 poles
700
18,200

Thank You Charlie Cunniff

Thank you, We Appreciate Your Business.

10x10 poles
\$700.00 more
\$18,200.00

RESOLUTION 2015-11
Fiscal Year 2015 Budget Amendment
Wednesday, June 17, 2015

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

WHEREAS, the Board of Supervisors, hereinafter referred to as the "Board", of the District, adopted a Budget for fiscal year 2014-2015, and;

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

WHEREAS, the Board desires to move funds from Lot Mowing Operating Reserves to Capital Outlay for purchase of a John Deere Tractor.

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

1. The Fiscal Year 2015 Budget is hereby amended in accordance with Exhibit "A" attached.
2. This resolution shall become effective this 17th day of June 2015 and shall be reflected in the monthly and fiscal year end 9-30-2015 Financial Statements and Audit Report of the District.

Spring Lake Improvement District

BY: 

Brian Acker, Chairman

Attest:

By: 

Tim McKenna, Secretary

Exhibit "A"

Move

\$43,000 from Lot Mowing Operating Reserves 101900 to

Lot Mowing Capital Outlay 513600

For: Purchase of a John Deere 6125M Cab Tractor

TRACTOR REPORT

This report was suggested by Chairman Acker and it is good information for all of you to have:

TRACTOR (#1) John Deere Model 6615 was acquired in 2007 and was replaced in 2014. It had approximately 4600 hours when the unit broke down requiring \$18,000 in repairs. It was traded in with a value of \$12,500

TRACTOR #1 John Deere Model 6115m. Acquired in August of 2014 for \$58,000 with a \$12,500 trade in value from the above tractor. It currently has 556 hours and some minor electrical issues are still under warranty. Used daily

TRACTOR #2 John Deere Model 6615 was acquired in June of 2007 at a cost of \$45,171. The current number of hours are 4,898. Normal operational wear and tear; have been changing seals in the past year. The tractor is used daily. This tractor is fully depreciated.

TRACTOR #3 John Deere Model 6415 was acquired in June of 2007 at a cost of \$41,433, and has 5,143 hours. It currently has issues with the dash cluster and injector pump; injectors have not been functioning properly. Approximate repair cost is \$15,000 and is not in operation due to potential need of repairs if components fail. We have been advised that the trade in value is \$25,000 and includes the old mower as well. This tractor is fully depreciated.

The current plan suggested by staff is to trade in Tractor #3 immediately, and continue to monitor Tractor #2. The goal is to eventually operate lot mowing with two tractors, and we continue to review the job function process, as well as the number of times lots are mowed, to reach this goal.

The Resolution included in the Board Packet is for the purchase of a new Tractor to replace Tractor #3. Cost of the new Tractor is \$80,613 and we are receiving a \$25,000 trade in, for a balance of \$55,613. Funds are coming from our current lot mowing renewal and replacement (\$13,035), and transferring \$43,000 from lot mowing reserves.

RESOLUTION 2015-12
Wednesday, June 17, 2015

A resolution to confirm, ratify, and approve the selection of Eden's Construction for the Storm Water Treatment Project, and the \$1,098,918.69 contract award.

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, Section 10.07.06.2 of the District's Financial Policies requires a Resolution for contracts and;

WHEREAS, Craig A. Smith Engineering has overseen the bid advertising (March-April); bid openings (April 24, 2015); and pre-construction meeting (June 5, 2015); and;

WHEREAS, a special meeting was held by the Board of Supervisors on June 8th, 2015 to approve the Eden's contract and;

WHEREAS, the contract approval was contingent on this Resolution

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

The District Board of Supervisors confirms, ratifies, and approves the selection of Eden's Construction for the Storm Water Treatment Project and the contract award in the amount of \$1,098,918.69 this 17th day of June, 2015.

Spring Lake Improvement District

By: 

Brian Acker, Chairman

Attest:

By: 

Tim McKenna, Secretary

Estimating Farm Machinery Costs

Ag Decision Maker

File A3-29

Machinery and equipment are major cost items in farm businesses. Larger machines, new technology, higher prices for parts and new machinery, and higher energy prices have all caused machinery and power costs to rise in recent years.

However, good machinery managers can control machinery and power costs per acre. Making smart decisions about how to acquire machinery, when to trade, and how much capacity to invest in can reduce machinery costs as much as \$50 per acre. All these decisions require accurate estimates of the costs of owning and operating farm machinery.

Machinery Costs

Farm machinery costs can be divided into two categories: annual ownership costs, which occur regardless of machine use, and operating costs, which vary directly with the amount of machine use.

The true value of these costs cannot be known until the machine is sold or worn out. But the costs can be estimated by making a few assumptions about machine life, annual use, and fuel and labor prices. This publication contains a worksheet that can be used to calculate costs for a particular machine or operation.

Ownership costs (also called fixed costs) include depreciation, interest (opportunity cost), taxes, insurance, and housing and maintenance facilities.

Depreciation

Depreciation is a cost resulting from wear, obsolescence, and age of a machine. The degree of mechanical wear may cause the value of a particular machine to be somewhat above or below the average value for similar machines when it is traded or sold. The introduction of new technology or a major design change may make an older machine suddenly obsolete, causing a sharp decline in its remaining value. But age and accumulated hours of use are usually the most important factors in determining the remaining value of a machine.

Before an estimate of annual depreciation can be calculated, an economic life for the machine and a salvage value at the end of the economic life need to be specified. The economic life of a machine is the number of years over which costs are to be estimated. It is often less than the machine's service life because most farmers trade a machine for a different one before it is completely worn out. A good rule of thumb is to use an economic life of 10 to 12 years for most farm machines and a 15-year life for tractors, unless you know you will trade sooner.

Salvage value is an estimate of the sale value of the machine at the end of its economic life. It is the amount you could expect to receive as a trade-in allowance, an estimate of the used market value if you expect to sell the machine outright, or zero if you plan to keep the machine until it is worn out.

Estimates of the remaining value of tractors and other classes of farm machines as a percent of new list price are listed in Tables 1a and 1b. Note that for tractors, combines and forage harvesters the number of hours of annual use is also considered when estimating the remaining value. The factors were developed from published reports of used equipment auction values, and are estimates of the average "as-is" value of a class of machines in average mechanical condition at the farm. Actual market value will vary from these values depending on the condition of the machine, the current market for new machines, and local preferences or dislikes for certain models.

The appropriate values in Table 1 should be multiplied by the current list price of a replacement machine of equivalent size and type, even if the actual machine was or will be purchased for less than list price.

An example problem will be used throughout this publication to illustrate the calculations. The example is a 180-PTO horsepower diesel tractor with a list price of \$200,000. Dealer discounts are assumed to reduce the actual purchase price to \$180,000. An economic life of 15 years is selected.

Table 1a. Remaining salvage value as percent of new list price.

Annual Hours	30-79 hp Tractor			80-149 hp Tractor			150+ hp Tractor			Combine, Forage Harvester		
	200	400	600	200	400	600	200	400	600	100	300	500
Age												
1	65%	60%	56%	69%	68%	68%	69%	67%	66%	79%	69%	63%
2	59%	54%	50%	62%	62%	61%	61%	59%	58%	67%	58%	52%
3	54%	49%	46%	57%	57%	56%	55%	54%	52%	59%	50%	45%
4	51%	46%	43%	53%	53%	52%	51%	49%	48%	52%	44%	39%
5	48%	43%	40%	50%	49%	49%	47%	45%	44%	47%	39%	34%
6	45%	40%	37%	47%	46%	46%	43%	42%	41%	42%	35%	30%
7	42%	38%	35%	44%	44%	43%	40%	39%	38%	38%	31%	27%
8	40%	36%	33%	42%	41%	41%	38%	36%	35%	35%	28%	24%
9	38%	34%	31%	40%	39%	39%	35%	34%	33%	31%	25%	21%
10	36%	32%	30%	38%	37%	37%	33%	32%	31%	28%	23%	19%
11	35%	31%	28%	36%	35%	35%	31%	30%	29%	26%	20%	17%
12	33%	29%	27%	34%	34%	33%	29%	28%	27%	23%	18%	15%
13	32%	28%	25%	33%	32%	32%	27%	26%	25%	21%	16%	13%
14	30%	27%	24%	31%	31%	30%	25%	24%	24%	19%	14%	12%
15	29%	25%	23%	30%	29%	29%	24%	23%	22%	17%	13%	10%
16	28%	24%	22%	28%	28%	27%	22%	21%	21%	16%	11%	9%
17	26%	23%	21%	27%	27%	26%	21%	20%	19%	14%	10%	8%
18	25%	22%	20%	26%	25%	25%	20%	19%	18%	13%	9%	7%
19	24%	21%	19%	25%	24%	24%	19%	18%	17%	11%	8%	6%
20	23%	20%	18%	24%	23%	23%	17%	17%	16%	10%	7%	5%

Table 1b. Remaining salvage value as percent of new list price.

Machine Age	Plows	Other Tillage	Planter, Drill, Sprayer	Mower, Chopper	Baler	Swather, Rake	Vehicle	Other
1	47%	61%	65%	47%	56%	49%	42%	69%
2	44%	54%	60%	44%	50%	44%	39%	62%
3	42%	49%	56%	41%	46%	40%	36%	56%
4	40%	45%	53%	39%	42%	37%	34%	52%
5	39%	42%	50%	37%	39%	35%	33%	48%
6	38%	39%	48%	35%	37%	32%	31%	45%
7	36%	36%	46%	33%	34%	30%	30%	42%
8	35%	34%	44%	32%	32%	28%	29%	40%
9	34%	31%	42%	31%	30%	27%	27%	37%
10	33%	30%	40%	30%	28%	25%	26%	35%
11	32%	28%	39%	28%	27%	24%	25%	33%
12	32%	26%	38%	27%	25%	23%	24%	31%
13	31%	24%	36%	26%	24%	21%	24%	29%
14	30%	23%	35%	26%	22%	20%	23%	28%
15	29%	22%	34%	25%	21%	19%	22%	26%
16	29%	20%	33%	24%	20%	18%	21%	25%
17	28%	19%	32%	23%	19%	17%	20%	24%
18	27%	18%	30%	22%	18%	16%	20%	22%
19	27%	17%	29%	22%	17%	16%	19%	21%
20	26%	16%	29%	21%	16%	15%	19%	20%

Source: American Society of Agricultural and Biological Engineers.

The tractor is expected to be used 400 hours per year.

For the 180-hp tractor with 400 hours of annual use in the example, the salvage value after 15 years is estimated as 23 percent of the new list price:

$$\begin{aligned} \text{Salvage value} &= \text{current list price} \times \text{remaining value factor (Table 1)} \\ &= \$200,000 \times 23\% \\ &= \$46,000 \end{aligned}$$

$$\begin{aligned} \text{Total depreciation} &= \text{purchase price} - \text{salvage value} \\ &= \$180,000 - \$46,000 \\ &= \$134,000 \end{aligned}$$

Interest

If you borrow money to buy a machine, the lender will determine the interest rate to charge. But if you use your own capital, the rate to charge will depend on the opportunity cost for that capital elsewhere in your farm business. If only part of the money is borrowed, an average of the two rates should be used. For the example we will assume an average interest rate of 7 percent.

Inflation reduces the real cost of investing capital in farm machinery, however, since loans can be repaid with cheaper dollars. The interest rate should be adjusted by subtracting the expected rate of inflation. For our example we will assume a 2 percent inflation rate, so the adjusted or "real" interest rate is 5 percent.

The joint costs of depreciation and interest can be calculated by using a capital recovery factor. Capital recovery is the number of dollars that would have to be set aside each year to just repay the value lost due to depreciation, and pay interest costs.

Table 2 shows capital recovery factors for various combinations of real interest rates and economic lives. For the example, the capital recovery factor for 15 years and 5 percent is .096. The annual capital recovery cost is found by first multiplying the appropriate capital recovery factor by the difference between the total depreciation, then adding the product of the interest rate and the salvage value to it.

Table 2. Capital recovery factors.

Int. rate	2%	3%	4%	5%	6%	7%	8%	9%	10%	11%	12%	13%	14%	15%
Years														
1	1.020	1.030	1.040	1.050	1.060	1.070	1.080	1.090	1.100	1.110	1.120	1.130	1.140	1.150
2	0.515	0.523	0.530	0.538	0.545	0.553	0.561	0.568	0.576	0.584	0.592	0.599	0.607	0.615
3	0.347	0.354	0.360	0.367	0.374	0.381	0.388	0.395	0.402	0.409	0.416	0.424	0.431	0.438
4	0.263	0.269	0.275	0.282	0.289	0.295	0.302	0.309	0.315	0.322	0.329	0.336	0.343	0.350
5	0.212	0.218	0.225	0.231	0.237	0.244	0.250	0.257	0.264	0.271	0.277	0.284	0.291	0.298
6	0.179	0.185	0.191	0.197	0.203	0.210	0.216	0.223	0.230	0.236	0.243	0.250	0.257	0.264
7	0.155	0.161	0.167	0.173	0.179	0.186	0.192	0.199	0.205	0.212	0.219	0.226	0.233	0.240
8	0.137	0.142	0.149	0.155	0.161	0.167	0.174	0.181	0.187	0.194	0.201	0.208	0.216	0.223
9	0.123	0.128	0.134	0.141	0.147	0.153	0.160	0.167	0.174	0.181	0.188	0.195	0.202	0.210
10	0.111	0.117	0.123	0.130	0.136	0.142	0.149	0.156	0.163	0.170	0.177	0.184	0.192	0.199
11	0.102	0.108	0.114	0.120	0.127	0.133	0.140	0.147	0.154	0.161	0.168	0.176	0.183	0.191
12	0.095	0.100	0.107	0.113	0.119	0.126	0.133	0.140	0.147	0.154	0.161	0.169	0.177	0.184
13	0.088	0.094	0.100	0.106	0.113	0.120	0.127	0.134	0.141	0.148	0.156	0.163	0.171	0.179
14	0.083	0.089	0.095	0.101	0.108	0.114	0.121	0.128	0.136	0.143	0.151	0.159	0.167	0.175
15	0.078	0.084	0.090	0.096	0.103	0.110	0.117	0.124	0.131	0.139	0.147	0.155	0.163	0.171
16	0.074	0.080	0.086	0.092	0.099	0.106	0.113	0.120	0.128	0.136	0.143	0.151	0.160	0.168
17	0.070	0.076	0.082	0.089	0.095	0.102	0.110	0.117	0.125	0.132	0.140	0.149	0.157	0.165
18	0.067	0.073	0.079	0.086	0.092	0.099	0.107	0.114	0.122	0.130	0.138	0.146	0.155	0.163
19	0.064	0.070	0.076	0.083	0.090	0.097	0.104	0.112	0.120	0.128	0.136	0.144	0.153	0.161
20	0.061	0.067	0.074	0.080	0.087	0.094	0.102	0.110	0.117	0.126	0.134	0.142	0.151	0.160

For the example values given above:

$$\begin{aligned} \text{Capital recovery} &= (\text{total depreciation} \times \\ &\text{capital recovery factor}) + (\text{salvage value} \times \\ &\text{interest rate}) \\ &= (\$134,000 \times .096) + (\$46,000 \times .05) \\ &= \$12,864 + \$2,300 \\ &= \$15,164 \text{ per year} \end{aligned}$$

Taxes, Insurance and Housing (TIH)

These three costs are usually much smaller than depreciation and interest, but they need to be considered. Property taxes on farm machinery have been phased out in Iowa, except for very large inventories. For states that do have property taxes on farm machinery, a cost estimate equal to 1 percent of the average value of the machine is often used.

Insurance should be carried on farm machinery to allow for replacement in case of a disaster such as a fire or tornado. If insurance is not carried, the risk is assumed by the rest of the farm business. Current rates for farm machinery insurance in Iowa range from \$4 to \$6 per \$1,000 of valuation, or about 0.5 percent of the average value.

There is a tremendous variation in housing provided for farm machinery. Providing shelter, tools, and maintenance equipment for machinery will result in fewer repairs in the field and less deterioration of mechanical parts and appearance from weathering. That should produce greater reliability in the field and a higher trade-in value. An estimated charge of 0.5 percent of the average value is suggested for housing costs.

To simplify calculating TIH costs, they can be lumped together as 1 percent of the average value where property taxes are not significant.

$$\text{TIH} = 0.01 \times (\text{purchase price} + \text{salvage value}) / 2$$

For our tractor example, these three costs would be:

$$\begin{aligned} \text{TIH} &= 0.01 \times (\$180,000 + \$46,000) / 2 \\ &= \$1,130 \text{ per year} \end{aligned}$$

Total Ownership Cost

The estimated costs of depreciation, interest, taxes, insurance, and housing are added together to find the total ownership cost. For our example tractor this adds up to \$16,964 per year. This is almost 10 percent of the original cost of the tractor.

$$\begin{aligned} \text{Total ownership cost} &= \$15,164 + \$1,130 \\ &= \$16,294 \text{ per year} \end{aligned}$$

If the tractor is used 400 hours per year, the total ownership per hour is:

$$\begin{aligned} \text{Ownership cost per hour} &= \$16,294 / 400 \\ &\text{hours} \\ &= \$40.74 \text{ per hour} \end{aligned}$$

Operating costs (also called **variable costs**) include repairs and maintenance, fuel, lubrication, and operator labor.

Repairs and Maintenance

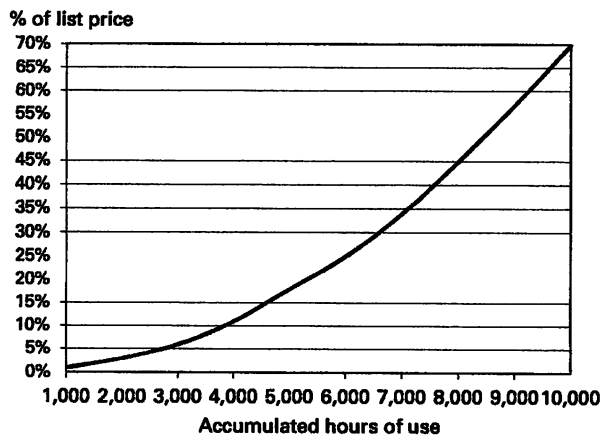
Repair costs occur because of routine maintenance, wear and tear, and accidents. Repair costs for a particular type of machine vary widely from one geographic region to another because of soil type, rocks, terrain, climate, and other conditions. Within a local area, repair costs vary from farm to farm because of different management policies and operator skill.

The best data for estimating repair costs are records of your own past repair expenses. Good records indicate whether a machine has had above or below average repair costs and when major overhauls may be needed. They will also provide information about your maintenance program and your mechanical ability. Without such data, though, repair costs must be estimated from average experience.

The values in Table 3 show the relationship between the sum of all repair costs for a machine and the total hours of use during its lifetime, based on historical repair data. The total accumulated repair costs are calculated as a percent of the current list price of the machine, since repair and maintenance costs usually change at about the same rate as new list prices.

Figure 1 shows how repair costs accumulate for two-wheel drive tractors. Notice the shape of the graph. The slope of the curve increases as the number of hours of use increases. This indicates that repair costs are low early in the life of a machine, but increase rapidly as the machine accumulates more hours of operation.

Figure 1. Accumulated repair costs for two-wheel drive tractor.



Because the tractor in the example will be used about 400 hours per year, it will have accumulated about 6,000 hours of operation by the end of its 15-year economic life (400 hours x 15 years = 6,000 hours). According to Table 3, after 6,000 hours of use, total accumulated repair costs will be equal to about 25 percent of its new list price. So, total accumulated repairs can be estimated to be:

$$\begin{aligned} \text{Accumulated repairs} &= 0.25 \times \$200,000 \\ &= \$50,000 \end{aligned}$$

The average repair cost per hour can be calculated by dividing the total accumulated repair cost by the total accumulated hours:

$$\begin{aligned} \text{Repair cost/hour} &= \$50,000 / 6,000 \text{ hours} \\ &= \$8.33/\text{hour} \end{aligned}$$

Fuel

Fuel costs can be estimated in two ways. *AgDM Information File A3-27, Fuel Required for Field Operations (PM 709)* lists average fuel use in

gallons per acre for many field operations. Those figures can be multiplied by the fuel cost per gallon to calculate the average fuel cost per acre.

For example, if the average amount of diesel fuel required to harvest an acre of corn silage is 3.25 gallons, at a cost of \$3.40 per gallon, then the average fuel cost per acre is \$11.05.

Average fuel consumption (in gallons per hour) for farm tractors on a year-round basis without reference to any specific implement can also be estimated with these equations:

$$\begin{aligned} &0.060 \times \text{maximum PTO horsepower for} \\ &\text{gasoline engines} \\ &0.044 \times \text{maximum PTO horsepower for} \\ &\text{diesel engines} \end{aligned}$$

For our 180-horsepower diesel tractor example:

$$\begin{aligned} \text{Average diesel fuel consumption} &= \\ 0.044 \times 180 \text{ horsepower} &= 7.92 \text{ gallons/hour} \end{aligned}$$

$$\begin{aligned} \text{Average fuel cost per hour} &= \\ 7.92 \text{ gallons/hour} \times \$3.40/\text{gallon} &= \$26.93/\text{hour} \end{aligned}$$

Lubrication

Surveys indicate that total lubrication costs on most farms average about 15 percent of fuel costs. Therefore, once the fuel cost per hour has been estimated, you can multiply it by 0.15 to estimate total lubrication costs.

For our tractor example, average fuel cost was \$26.93 per hour, so average lubrication cost would be:

$$\text{Lubrication} = 0.15 \times \$26.93 = \$4.04/\text{hour}$$

Labor

Because different size machines require different quantities of labor to accomplish such tasks as planting or harvesting, it is important to consider labor costs in machinery analysis. Labor cost is also an important consideration in comparing ownership to custom hiring.

Actual hours of labor usually exceed field machine time by 10 to 20 percent, because of travel and the time required to lubricate and service machines. Consequently, labor costs can be estimated by multiplying the labor wage rate times 1.1 or 1.2. Using a labor value of \$15.00 per hour for our tractor example:

$$\text{Labor cost per hour} = \$15.00 \times 1.1 = \$16.50$$

Different wage rates can be used for operations requiring different levels of operator skill.

Total Operating Cost

Repair, fuel, lubrication and labor costs are added to calculate total operating cost. For the tractor example, total operating cost was \$55.80 per hour:

$$\begin{aligned} \text{Total operating cost} = \\ \$8.33 + \$26.93 + \$4.04 + \$16.50 = \\ \$55.80 \text{ per hour} \end{aligned}$$

Total Cost

After all costs have been estimated, the total ownership cost per hour can be added to the operating cost per hour to calculate total cost per hour to own and operate the machine. Total cost per hour for our example tractor was:

$$\begin{aligned} \text{Total cost} = \$40.74 + \$55.80 = \\ \$96.54 \text{ per hour} \end{aligned}$$

Implement Costs

Costs for implements or attachments that depend on tractor power are estimated in the same way as the example tractor, except that there are no fuel, lubrication, or labor costs involved.

Used Machinery

Costs for used machinery can be estimated by using the same procedure shown for new machinery. However, the fixed costs will usually be lower because the original cost of the machine will be lower. And repair costs will usually be higher because of the greater hours of accumulated use. Therefore, the secret to successful used machinery economics is to balance higher hourly repair costs

against lower hourly fixed costs. If you misjudge the condition of the machine such that your repair costs are higher than you anticipated, or if you pay too high a price for the machine so that your fixed costs are not as low as you anticipated, the total hourly costs of a used machine may be as high or higher than those of a new machine. See *AgDM Information File A3-22, Buying Used Machinery* for more information.

As an example of estimating costs for a used machine, assume you just bought a 25-foot chisel plow that was 6 years old for \$16,000. It appeared to be clean and in good mechanical condition. Since you do not know for sure how many hours of accumulated use it has, you can estimate by multiplying its age (6 years) by your own expected annual use (100 hours per year), or 600 hours.

What is the estimated total cost of the plow over the next 8 years? From Table 1, the expected salvage value at the end of 13 years is 31 percent of the current list price of an equivalent machine (estimated to be \$40,000), or \$12,400.

The capital recovery factor for 8 years and a 5 percent real interest rate is .155 (Table 2). Capital recovery costs are:

$$\begin{aligned} \text{Capital recovery} = (.155 \times (\$16,000 - \\ \$12,400)) + (\$12,400 \times .05) \\ = \$558 + \$620 \\ = \$1,178 \text{ per year.} \end{aligned}$$

For taxes, insurance and housing:

$$\begin{aligned} \text{TIH} = 0.01 \times (\$16,000 + \$12,400) / 2 \\ = \$142 \text{ per year} \end{aligned}$$

$$\begin{aligned} \text{Total fixed costs} = \$1,178 + \$142 \\ = \$1,320 \text{ per year} \end{aligned}$$

If the plow is used an average of 100 hours per year:

$$\begin{aligned} \text{Ownership cost/hour} = \$1,320 / 100 \text{ hours} \\ = \$13.20 \text{ per hour.} \end{aligned}$$

To estimate average repair costs, use Table 3. If you intend to keep this plow for 8 more years, the accumulated hours of use after that time will be:

$$\text{Accumulated hours} = 600 + (100 \text{ hours/yr} \times 8 \text{ years}) = 1,400 \text{ hours}$$

Now, using Table 3, note that the accumulated repair cost for a chisel plow after 600 hours is 14 percent of the new list price. After 1,400 hours it is estimated at 45 percent. Thus, the accumulated costs from 600 to 1,400 hours can be estimated at 45 percent minus 14 percent, or 31 percent of the new list price. If the list price for a 25-foot chisel plow is \$40,000, the repair costs for the next 8 years are estimated to be:

$$\text{Repair costs} = .31 \times \$40,000 = \$12,400$$

The repair cost per hour is estimated to be:

$$\begin{aligned} \text{Repair cost per hour} &= \$12,400 / (1,400 - 600) \text{ hours} \\ &= \$12,400 / 800 \text{ hours} \\ &= \$15.50 \text{ per hour} \end{aligned}$$

Other variable costs, such as fuel, lubrication, and labor, have already been included in the variable costs for the tractor, so the total cost per hour for the disk is simply the sum of the ownership costs per hour and the repair costs per hour:

$$\text{Total cost} = \$13.20 + \$15.50 = \$28.70 \text{ per hour.}$$

When estimating future costs for a machine that you have already owned for several years, start with your best estimate of the current market value of the machine instead of its original purchase price, or use the salvage value factors in Table 1 to estimate its current value.

Total Costs per Operation

Tractor costs must be added to the implement costs to determine the combined total cost per hour of operating the machine. Total costs in the example are:

$$\text{Total cost} = \$96.54 + 28.70 = \$125.24 \text{ per hour}$$

Finally, total cost per hour can be divided by the hourly work rate in acres per hour or tons per hour to calculate the total cost per acre or per ton.

The hourly work rate or field capacity of an implement or self-propelled machine can be estimated from the effective width of the machine (in feet), its speed across the field (in miles per hour), and its field efficiency (in percent). The field efficiency is a factor that adjusts for time lost due to turning at the end of the field, overlapping, making adjustments to the machine, and filling or emptying tanks and hoppers.

Field capacity (in acres per hour) is calculated by:

$$(\text{width} \times \text{speed} \times \text{field efficiency}) / 8.25$$

For example, if the 25-foot plow can be pulled at 4.5 miles per hour with a field efficiency of 81 percent, the estimated field capacity is:

$$\begin{aligned} \text{Field capacity} &= (25 \times 4.5 \times 81\%) / 8.25 \\ &= 11 \text{ acres per hour} \end{aligned}$$

AgDM Information File A3-24, Estimating Field Capacity of Farm Machines (PM 696), has typical accomplishment rates for different types and sizes of farm machines.

If the 25-foot plow in the example can cover 11 acres per hour, the total cost per acre for disking is:

$$\begin{aligned} \text{Total cost per acre} &= \$125.24 / 11 \text{ acres} \\ &= \$11.39 \text{ per acre.} \end{aligned}$$

Costs for operations involving self-propelled machines can be calculated by treating the self-propelled unit as a power unit, and the harvesting head or other attachment as an implement.

Income Tax Considerations

The tax treatment of different methods of acquiring machine services is a major factor in evaluating machine costs. If a machine is purchased, all variable expenses except unpaid labor are deductible when determining income tax liability. Housing expenses, taxes, insurance, and interest payments made on a loan to finance the machine purchase are also tax deductible.

Table 3. Accumulated repair costs as a percent of new list price.

Type of Machinery	Accumulated hours									
	1,000	2,000	3,000	4,000	5,000	6,000	7,000	8,000	9,000	10,000
Two-wheel drive tractor	1%	3%	6%	11%	18%	25%	34%	45%	57%	70%
Four-wheel drive tractor	0%	1%	3%	5%	8%	11%	15%	19%	24%	30%
	200	400	600	800	1,000	1,200	1,400	1,600	1,800	2,000
Moldboard plow	2%	6%	12%	19%	29%	40%	53%	68%	84%	101%
Heavy-duty disk	1%	4%	8%	12%	18%	25%	32%	40%	49%	58%
Tandem disk	1%	4%	8%	12%	18%	25%	32%	40%	49%	58%
Chisel plow	3%	8%	14%	20%	28%	36%	45%	54%	64%	74%
Field cultivator	3%	7%	13%	20%	27%	35%	43%	52%	61%	71%
Harrow	3%	7%	13%	20%	27%	35%	43%	52%	61%	71%
Roller-packer, mulcher	2%	5%	8%	12%	16%	20%	25%	29%	34%	39%
Rotary hoe	2%	6%	11%	17%	23%	30%	37%	44%	52%	61%
Row crop cultivator	0%	2%	6%	10%	17%	25%	36%	48%	62%	78%
	200	400	600	800	1,000	1,200	1,400	1,600	1,800	2,000
Combine heads	0%	2%	4%	8%	14%	21%	30%	41%	54%	69%
Potato harvester	2%	5%	9%	14%	19%	25%	30%	37%	43%	50%
Mower-conditioner	1%	4%	8%	13%	18%	24%	31%	38%	46%	55%
Mower-conditioner (rotary)	1%	3%	6%	10%	16%	23%	31%	41%	52%	64%
Rake	2%	5%	8%	12%	17%	22%	27%	33%	39%	45%
Rectangular baler	1%	4%	9%	15%	23%	32%	42%	54%	66%	80%
Large square baler	1%	2%	4%	7%	10%	14%	18%	23%	29%	35%
Forage harvester (pull)	1%	3%	7%	10%	15%	20%	26%	32%	38%	45%
	300	600	900	1,200	1,500	1,800	2,100	2,400	2,700	3,000
Forage harvester (SP)	0%	1%	2%	4%	7%	10%	13%	17%	22%	27%
Combine (SP)	0%	1%	2%	4%	6%	9%	12%	16%	20%	25%
Windrower (SP)	1%	2%	5%	9%	14%	19%	26%	35%	44%	54%
Cotton picker (SP)	1%	4%	9%	15%	23%	32%	42%	53%	66%	79%
	100	200	300	400	500	600	700	800	900	1,000
Mower (sickle)	1%	3%	6%	10%	14%	19%	25%	31%	38%	46%
Mower (rotary)	0%	2%	4%	7%	11%	16%	22%	28%	36%	44%
Large round baler	1%	2%	5%	8%	12%	17%	23%	29%	36%	43%
Sugar beet harvester	3%	7%	12%	18%	24%	30%	37%	44%	51%	59%
Rotary tiller	0%	1%	3%	6%	9%	13%	18%	23%	29%	36%
Row crop planter	0%	1%	3%	5%	7%	11%	15%	20%	26%	32%
Grain drill	0%	1%	3%	5%	7%	11%	15%	20%	26%	32%
Fertilizer spreader	3%	8%	13%	19%	26%	32%	40%	47%	55%	63%
	200	400	600	800	1,000	1,200	1,400	1,600	1,800	2,000
Boom-type sprayer	5%	12%	21%	31%	41%	52%	63%	76%	88%	101%
Air-carrier sprayer	2%	5%	9%	14%	20%	27%	34%	42%	51%	61%
Bean puller-windrower	2%	5%	9%	14%	20%	27%	34%	42%	51%	61%
Stalk chopper	3%	8%	14%	20%	28%	36%	45%	54%	64%	74%
Forage blower	1%	4%	9%	15%	22%	31%	40%	51%	63%	77%
Wagon	1%	4%	7%	11%	16%	21%	27%	34%	41%	49%
Forage wagon	2%	6%	10%	14%	19%	24%	29%	35%	41%	47%

Source: American Society of Agricultural and Biological Engineers.

Depreciation for tax purposes is calculated quite differently from economic depreciation due to the actual decline in value of a machine. Tax depreciation methods reduce salvage value to zero after a few years for most machines. Tax depreciation expense is useful for calculating the tax savings that result from a machinery purchase, but should not be used to estimate true economic costs.

Specific rules and regulations on deductible costs and depreciation are discussed in the Farmer's Tax Guide, published by the Internal Revenue Service.

More Information

A worksheet for estimating machinery costs is provided on the following pages. Decision Tools (spreadsheet calculators) are also available from the Ag Decision Maker website, including the Machinery Cost Calculator and Grain Truck or Wagon Transportation Cost Calculator.

Other publications that will help you make good machinery management decisions are:

- *Estimating Field Capacity of Farm Machines* PM 696 (A3-24)
- *Fuel Required for Field Operations* PM 709 (A3-27)
- *Combine Ownership or Custom Hire* PM 786 (A3-33)
- *Acquiring Farm Machinery Services* PM 787 (A3-21)
- *Farm Machinery Selection* PM 952 (A3-28)
- *Joint Machinery Ownership* PM 1373 (A3-24)
- *Transferring Ownership of Farm Machinery* PM 1450 (A3-32)
- *Replacement Strategies for Farm Machinery* PM 1860 (A3-30)
- *Fieldwork Days in Iowa* PM 1874 (A3-25)
- *Machinery Leasing - Is it for You?* (A3-35)
- *Buying Used Machinery* (A3-22)

... and justice for all

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Worksheet for Estimating Farm Machinery Costs - Example

Information	Tractor or power unit 180-hp. Tractor		Implement or attachment 25-foot Chisel Plow	
Machine				
A. Current list price of a comparable replacement machine	\$ 200,000		\$ 40,000	
B. Purchase price or current used value of the machine	\$ 180,000		\$ 16,000	
C. Accumulated hours to date (zero for a new machine)	0 hr.		600 hr.	
D. Economic life, years of ownership remaining	15 yr.		8 yr.	
E. Interest rate, % [cost of capital - inflation]	5 %		5 %	
F. Field capacity, acres/hr. or tons/hr. *			11 ac./hr.	
G. Annual use, hours For implement [Annual use, <u>1,100</u> acres / F]	400 hr.		100 hr.	
H. Engine or PTO horsepower	180 hp.			
I. Fuel price	\$ 3.40 /gal			
Estimating ownership costs				
J. Remaining value [% from Table 1 x A]	<u>23</u> %	\$ 46,000	<u>31</u> %	\$ 12,400
K. Total depreciation [B - J]		\$ 134,000		\$ 3,600
L. Capital recovery factor (from Table 2)		<u>.096</u>		<u>.155</u>
M. Capital recovery [(K x L) + (E x J)]		\$ 15,164		\$ 1,178
N. Taxes, insurance, and housing [0.01 x ((B + J) / 2)]		\$ 1,130		\$ 142
O. Total ownership cost per year [M + N]		\$ 16,294		\$ 1,320
P. Ownership cost/hour [O / G]		\$ 40.74		\$ 13.20
Estimating operating costs				
Q. Total accumulated hours at end of life [(D x G) + C]		<u>6,000</u> hr.		<u>1,400</u> hr.
R. From Table 3, current repair % and % at end of life	current <u>0</u> %	end of life <u>25</u> %	current <u>14</u> %	end of life <u>45</u> %
S. Total accumulated repairs [(% end of life - % current) x A]		\$ 50,000		\$ 12,400
T. Average repair cost/hour [S / (Q - C)]		\$ 8.33		\$ 15.50
U. Fuel cost/hour [.044 (diesel) or 0.06 (gasoline) x H x I]		\$ 26.93		
V. Lubrication cost/hour [0.15 x U]		\$ 4.04		
W. Labor cost/hour [1.1 x wage rate \$ <u>15.00</u> /hr.]		\$ 16.50		
X. Total operating cost/hour [T + U + V + W]		\$ 55.80		\$ 15.50
Estimating total machinery costs				
Y. Total cost/hour [P + X]		\$ 96.54		\$ 28.70
Z. Total cost/hour for tractor and implement combined		\$ 125.24		
Total cost/acre or ton [Z / F]		\$ 11.39		

* Average hourly work rates for many farm machines are listed in AgDM File A3-24, Estimating Field Capacity of Farm Machines (PM 696).

Worksheet for Estimating Farm Machinery Costs

Information	Tractor or power unit 180-hp. Tractor		Implement or attachment 25-foot Chisel Plow	
Machine				
A. Current list price of a comparable replacement machine	\$	_____	\$	_____
B. Purchase price or current used value of the machine	\$	_____	\$	_____
C. Accumulated hours to date (zero for a new machine)		_____hr.		_____hr.
D. Economic life, years of ownership remaining		_____yr.		_____yr.
E. Interest rate, % [cost of capital - inflation]		_____%		_____%
F. Field capacity, acres/hr. or tons/hr. *				_____./hr.
G. Annual use, hours For implement [Annual use, _____ acres / F]		_____hr.		_____hr.
H. Engine or PTO horsepower		_____hp.		
I. Fuel price	\$	_____/gal		
Estimating ownership costs				
J. Remaining value [% from Table 1 x A]		_____ %	\$	_____
K. Total depreciation [B - J]			\$	_____
L. Capital recovery factor (from Table 2)				_____
M. Capital recovery [(K x L) + (E x J)]			\$	_____
N. Taxes, insurance, and housing [0.01 x ((B + J) / 2)]			\$	_____
O. Total ownership cost per year [M + N]			\$	_____
P. Ownership cost/hour [O / G]			\$	_____
Estimating operating costs				
Q. Total accumulated hours at end of life [(D x G) + C]				_____hr.
R. From Table 3, current repair % and % at end of life	current	_____ %	end of life	_____ %
S. Total accumulated repairs [(% end of life - % current) x A]			\$	_____
T. Average repair cost/hour [S / (Q - C)]			\$	_____
U. Fuel cost/hour [.044 (diesel) or 0.06 (gasoline) x H x I]			\$	_____
V. Lubrication cost/hour [0.15 x U]			\$	_____
W. Labor cost/hour [1.1 x wage rate \$_____/hr.]			\$	_____
X. Total operating cost/hour [T + U + V + W]			\$	_____
Estimating total machinery costs				
Y. Total cost/hour [P + X]			\$	_____
Z. Total cost/hour for tractor and implement combined			\$	_____
Total cost/acre or ton [Z / F]			\$	_____

* Average hourly work rates for many farm machines are listed in AgDM File A3-24, Estimating Field Capacity of Farm Machines (PM 696).

Department of Agricultural and Consumer Economics • College of Agricultural, Consumer and Environmental Sciences
University of Illinois at Urbana-Champaign

MACHINERY COST ESTIMATES: TRACTORS

May 2008

This publication shows estimated costs for different sized tractors. These estimates are useful for determining machinery costs on farms, rental rates for machinery, and custom rates for machinery operations. Costs include charges for depreciation, interest, insurance, housing, repairs, fuel and labor. Not included are allowances for profit. Charging custom rates at estimated costs should cover costs, but

Table 1. List Prices and Estimated Costs Per Hour for Tractors of Different Sizes.

Tractor ¹	List Price ²	Costs				Fuel Use Per Hour
		Total ³	= Overhead ⁴	+ Fuel ⁵	+ Labor ⁶	
	\$/tractor	\$ per hour				gal.
75 PTO Hp Tractor	63,000	50.15	20.60	13.60	15.95	3.3
95 PTO Hp Tractor	69,000	55.65	22.50	17.20	15.95	4.2
110 PTO Hp Tractor	70,700	58.95	23.10	19.90	15.95	4.8
125 PTO Hp Tractor	82,100	65.35	26.80	22.60	15.95	5.5
140 PTO Hp Tractor	109,300	76.95	35.70	25.30	15.95	6.1
150 PTO Hp Tractor	108,200	78.35	35.30	27.10	15.95	6.6
165 PTO Hp Tractor	113,800	82.85	37.10	29.80	15.95	7.2
180 PTO Hp Tractor	134,700	92.35	43.90	32.50	15.95	7.9
200 PTO Hp Tractor, FWA	125,800	93.05	41.00	36.10	15.95	8.8
225 PTO Hp Tractor, FWA	155,700	107.45	50.80	40.70	15.95	9.9
250 PTO Hp Tractor, FWA	169,800	116.55	55.40	45.20	15.95	11.0
275 PTO Hp Tractor, FWA	206,900	133.15	67.50	49.70	15.95	12.0
325 PTO Hp Tractor, 4WD	232,700	150.55	75.90	58.70	15.95	14.2
375 PTO Hp Tractor, 4WD	210,700	152.45	68.70	67.80	15.95	16.4
425 PTO Hp Tractor, 4WD	228,800	167.35	74.60	76.80	15.95	18.6
475 PTO Hp Tractor, 4WD	267,200	188.95	87.20	85.80	15.95	20.8
530 PTO Hp Tractor, 4WD	286,500	205.25	93.50	95.80	15.95	23.2

¹ "FWA" indicates a front wheel assist tractor. "4WD" indicates a four wheel drive tractor.

² List prices for 2008. Purchase price is assumed to be 85% of the list price.

³ Sum of overhead, fuel, and labor costs.

⁴ Includes depreciation, interest, insurance, housing, and repair costs. These per hour charges are appropriate for calculating rental costs when the person renting the tractor provides fuel and labor.

⁵ Fuel costs are based on a price of \$3.75 per gallon for diesel fuel. Fuel costs vary depending on fuel use. Use varies with load on the tractor.

⁶ Labor costs are based on a \$14.50 per hour labor charge. Labor time is assumed to be ten percent higher than tractor hours.

will not generate profits. Adding 5 to 15 percent to estimated costs may be appropriate when determining custom rates. Table 1 shows list prices and per hour costs for different sized tractors.

Methods of Calculating Costs

Formulas developed by the American Society of Agricultural Engineers (ASAE) are used to calculate costs. All costs are based on buying a new tractor, owning the tractor for 10 years, and using the tractor 300 hours per year. A more detailed description of how each cost is calculated is given below.

Depreciation: Depreciation covers the decline in the tractor's value over its life. Depreciation is calculated as: (purchase price - salvage value) / years of ownership. The purchase price equals the list price of the tractor (Table 1) times 85 percent. The salvage value gives the price of the tractor when sold. Given a 10 year life, ASAE Standards suggest a salvage value equal to 36 percent of a tractor's list price.

Table 2. Factors Used in Calculating Costs.

Purchase price	85%	of list price
Interest rate	7.0%	of remaining value
Insurance and housing	1.0%	of remaining value
Diesel fuel	\$3.75	per gallon
Lubrication cost	10%	of fuel costs
Tractor hours	300	per year
Years of life	10	years
Labor charge	\$14.50	per hour
Labor time	1.10	times tractor hours

Interest: Interest covers the cost of having funds invested in the machine. Interest is calculated by multiplying the remaining value of the machine at the beginning of each year by a 7.0 percent interest rate. The remaining value is calculated using ASAE standards. The 7.0 percent interest rate represents a charge for equity and debt capital invested in the machine. The yearly interest charges are totaled and then divided by the total hours of use.

Insurance and Housing: Insurance and housing costs are calculated in a manner similar to interest costs using a one percent charge on the tractor's remaining value.

Repairs: Repairs cover repair parts, installation charges, and general maintenance. These costs are calculated using ASAE formulas. For 300 hours of use per year and 10 years of life, per hour repair charges equal 0.05546 times the list price of the machine.

Fuel and Lubrication: Fuel charges are based on diesel fuel priced at \$3.75 per gallon. Lubrication costs are figured at 10 percent of fuel cost.

Labor: Labor charges are based on a \$14.50 per hour labor charge. Labor time is assumed to be 10 percent more than the operating time of the tractor.

Composition of Costs

Use of a tractor has a large impact on costs, with higher hour of use reducing per hour costs. For the 165 HP tractor listed in Table 1, overhead costs of \$37.10 per hour include charges for depreciation (\$18.70 per hour), interest (\$14.30), insurance and housing (\$1.90), and repairs (\$2.20). Annually, depreciation and interest costs total \$9,900 ((\$18.70 per hour depreciation + \$14.30 per hour interest) x 300 hours). These \$9,900 of costs are incurred by owning the tractor and do not change with annual use. On a per hour basis, depreciation and interest costs increase as hours of use decrease. At 150 hours of use, for example, depreciation and interest costs equal \$66 per hour (\$9,900 / 150 hours). At a 450 hour use level, depreciation and interest costs equal \$22. Hence, per hour overhead costs vary with annual hours of use.

Prepared by: Gary Schnitkey and Dale Lattz, Department of Agricultural and Consumer Economics, University of Illinois



SPRING LAKE IMPROVEMENT DISTRICT

FY 2016 DRAFT BUDGET

JUNE 17, 2015

Assessments FY 2016

		%
General Government	370,931	33.95%
Drainage	529,612	48.48%
Parks	152,197	13.93%
Street Lights	29,250	2.68%
Mosquito	10,556	0.97%
Total Assessments	1,092,546	100.00%

Taxable Units	3730	\$292.91
---------------	-------------	-----------------

Village I Park's Assessment for FY 2016 is \$40.80 per unit for a total of \$13,302

Spring Lake Improvement District
FY 2016 Draft Budget

General Fund Combined

		FY 2015	Increase/Decrease	Proposed FY 2016
Income				
TAX ASSESSMENTS				
Drainage Assessment	325200	480,351	49,261	529,612
General Govt. Assessment	325200	422,845	(51,914)	370,931
Mosquito Assessments	343900	14,487	(3,931)	10,556
Parks Assessment	347200	158,745	6,754	165,499
Street Light Assessments	343100	29,600	(350)	29,250
Total Tax Assessments		1,106,028	(180)	1,105,848
BILLING				
County Right of Ways	349400	4,353	0	4,353
Mosquito on Water Bill	349200	19,866	4,766	24,632
St Lights on Water Bill	349300	67,900	350	68,250
Total Billing		92,119	5,116	97,235
OTHER REVENUE SOURCES				
Building Lease	362100	6,190	0	6,190
Interest Income	361100	2,000	0	2,000
Surplus Funds Fwd	369906	34,000	(34,000)	0
Contributions from Water	382910	190,500	(190,500)	0
Total Other Revenue		232,690	(224,500)	8,190
Total Income		1,430,837	(219,564)	1,211,273
Expenses				
PERSONNEL				
Salaries	513120	333,196	(26,432)	306,764
FICA	513210	25,489	(2,022)	23,467
Pension	513220	17,538	597	18,135
Health Insurance	513230	65,539	(1,053)	64,486
Worker's Comp	513240	11,271	(512)	10,759
Unemployment Comp	513251	2,696	(152)	2,544
Total Personnel		455,729	(29,573)	426,156
MANAGEMENT				
Supervisor Fees	511110	2,700	0	2,700
Accounting	513325	6,000	3,600	9,600
Audit	513320	10,000	(5,000)	5,000
Travel	513400	3,000	0	3,000
Portal Hosting & Support	513410	1,800	700	2,500
Legal Advertising	513480	450	315	765
Planning & Development	513490	2,500	0	2,500
Memberships	513542	1,925	125	2,050
Training and Conferences	513550	10,000	0	10,000
Attorney	514310	6,300	0	6,300
Legal	514315	15,000	0	15,000
Engineering	515310	30,000	0	30,000
SL Breeze	519410	6,000	(3,500)	2,500
Grant Management	538340	34,660	0	45,000
Total Management		130,335	(3,760)	136,915
FEEES				
Tax Collection Fees	513318	62,000	0	62,000
Recording Fees & Charges	513491	1,000	(400)	600
Total Fees		63,000	(400)	62,600
OPERATING				
Computer Services	513342	4,500	(800)	3,700
Refuse Removal	513343	810	0	810
Pest Control	513344	600	0	600
Telephone	513415	3,850	158	4,008
Electric - Offices	513430	2,925	135	3,060
Equipment Lease	513445	68,500	(3,500)	65,000
Insurance	513450	39,000	1,950	40,950
Office Supplies	513510	5,400	(675)	4,725
Postage	513520	1,250	(100)	1,150
Fuel and Lubricants	513525	29,500	5,500	35,000
Uniforms	513527	3,600	0	3,600

Spring Lake Improvement District
FY 2016 Draft Budget

General Fund Combined

		FY 2015	Increase/Decrease	Proposed FY 2016
Chemicals	537520	25,000	2,500	27,500
Electric - Pump Station	538430	8,000	2,000	10,000
Shop Tools & Supplies	538526	7,000	(1,500)	5,500
Operating Equipment	538527	7,000	(1,000)	6,000
Electric - Street Lights	541430	95,000	0	95,000
Electric - Parks & Median Signs	572430	3,000	0	3,000
Total Operating		304,935	4,668	309,603
MAINTENANCE				
Janitorial	513345	2,400	0	2,400
Building Maintenance	513620	6,000	(3,500)	2,500
Maintenance - Pump Station	538460	2,500	(500)	2,000
Canal Restoration	538465	7,000	(2,000)	5,000
Maintenance - Vehicle	538466	8,000	(3,000)	5,000
Maintenance - Parks	572460	20,000	0	20,000
Total Maintenance		45,900	(9,000)	36,900
CAPTIAL OUTLAY				
Capital Outlay	513600	104,820	(61,820)	43,000
Land Acquisition	538610	34,000	(34,000)	0
Total Capital Outlay		138,820	(95,820)	43,000
DEBT SERVICE				
Principle-Waldron	517710	83,000	(83,000)	0
Principle-HIB	517715	77,000	(66,000)	11,000
Interest-Waldron	517720	9,000	(9,000)	0
Interest-HIB	517725	21,000	(6,000)	15,000
Total Debt Service		190,000	(164,000)	26,000
OTHER				
Renewal & Replacement	513630	47,500	34,500	82,000
Unreserved Funds	513900	16,520	33,480	50,000
Due to Water Fund	513910	38,100		38,100
Total Other		102,120	67,980	170,100
Total Expenses		1,430,839	(229,906)	1,211,273

Spring Lake Improvement District
FY 2016 Draft Budget

001-05 General Government

		FY 2015	Increase/Decrease	Proposed FY 2016
Income				
TAX ASSESSMENTS				
General Govt. Assessment	05-325200	422,845	(51,914)	370,931
Total Tax Assessments		422,845	(51,914)	370,931
OTHER REVENUE SOURCES				
Interest Income	05-361100	2,000	0	2,000
Building Lease	05-362100	6,190	0	6,190
Contributions from Water	05-382910	92,000	(92,000)	0
Total Other Revenue		100,190	(92,000)	8,190
Total Income		523,035	(143,914)	379,121
Expenses				
PERSONNEL				
Salaries	05-513120	67,753	16,607	84,360
FICA	05-513210	5,183	1,271	6,454
Pension	05-513220	4,065	906	4,971
Health Insurance	05-513230	9,868	3,798	13,666
Worker's Comp	05-513240	1,485	415	1,900
Unemployment Comp	05-513251	526	143	669
Total Personnel		88,880	23,139	112,019
MANAGEMENT				
Supervisor Fees	05-511110	2,100	0	2,100
Accounting	05-513325	6,000	3,600	9,600
Audit	05-513320	10,000	(5,000)	5,000
Legal Advertising	05-513480	350	245	595
Planning & Development	05-513490	2,500	0	2,500
Travel	05-513400	3,000	0	3,000
Memberships	05-513542	1,750	150	1,900
Training and Conferences	05-513550	3,000	0	3,000
Portal Hosting & Support	05-513410	1,800	700	2,500
Attorney	05-514310	4,900	0	4,900
Legal	05-514315	15,000	0	15,000
SL Breeze	05-519410	6,000	(3,500)	2,500
Total Management		56,400	(3,805)	52,595
FEES				
Tax Collection Fees	05-513318	17,500	0	17,500
Recording Fees & Charges	05-513491	500	0	500
Total Fees		18,000	0	18,000
OPERATING				
Computer Services	05-513342	3,500	(500)	3,000
Refuse Removal	05-513343	630	0	630
Pest Control	05-513344	200	0	200
Telephone	05-513415	2,450	123	2,573
Electric - Offices	05-513430	2,275	105	2,380
Insurance	05-513450	600	50	650
Office Supplies	05-513510	4,200	(525)	3,675
Postage	05-513520	1,000	0	1,000
Equipment Lease	05-513445	68,500	(3,500)	65,000
Total Operating		83,355	(4,248)	79,108
MAINTENANCE				
Building Maintenance	05-513620	6,000	(3,500)	2,500
Janitorial	05-513345	800	0	800
Total Maintenance		6,800	(3,500)	3,300
DEBT SERVICE				
Principle-Waldron	05-517710	83,000	(83,000)	0
Interest-Waldron	05-517720	9,000	(9,000)	0
Principle-HIB	05-517715	77,000	(66,000)	11,000
Interest-HIB	05-517725	21,000	(6,000)	15,000
Total DEBT SERVICE		190,000	(164,000)	26,000
OTHER				
Unreserved Funds	05-513900	16,520	33,480	50,000
Due to Water Fund	05-513910	38,100	0	38,100
Total OTHER		54,620	33,480	88,100
Total Expenses		498,055	(118,934)	379,121

Spring Lake Improvement District
FY 2016 Draft Budget

001-01 Drainage

		FY 2015	Increase/Decrease	Proposed FY 2016
Income				
TAX ASSESSMENTS				
Drainage Assessment	01-319100	480,351	49,261	529,612
Total Tax Assessments		480,351	49,261	529,612
OTHER REVENUE SOURCES				
Contributions from Water	01-382910	98,500	(98,500)	0
Surplus Funds Forward	01-369906	34,000	(34,000)	0
Total Other Revenue		132,500	(132,500)	0
Total Income		612,851	(83,239)	529,612
Expenses				
PERSONNEL				
Salaries	01-513120	190,344	(33,445)	156,899
FICA	01-513210	14,561	(2,558)	12,003
Pension	01-513220	10,609	(1,285)	9,324
Health Insurance	01-513230	36,480	(3,280)	33,200
Worker's Comp	01-513240	6,221	(539)	5,682
Unemployment Comp	01-513251	1,536	(232)	1,304
Total Personnel		259,751	(41,339)	218,412
MANAGEMENT				
Training and Conferences	01-513550	4,000	0	4,000
Engineering	01-515310	30,000	0	30,000
Grant Management	01-538340	34,660	10,340	45,000
Total Management		68,660	10,340	79,000
FEES				
Tax Collection Fees	01-513318	34,000	0	34,000
Total Fees		34,000	0	34,000
OPERATING				
Insurance	01-513450	33,600	1,500	35,100
Fuel & Lubricants	01-513525	18,000	5,500	23,500
Shop Tools & Supplies	01-538526	4,900	(900)	4,000
Uniform Rental	01-513527	2,100	0	2,100
Chemicals	01-537520	15,000	0	15,000
Electric- Pump Station	01-538430	8,000	2,000	10,000
Operating Equipment	01-538527	3,000	0	3,000
Total Operating		84,600	8,100	92,700
MAINTENANCE				
Vehicle Maintenance	01-538466	5,000	(1,500)	3,500
Pump Station Maintenance	01-538460	2,500	(500)	2,000
Canal Restoration	01-538465	7,000	(2,000)	5,000
Total Maintenance		14,500	(4,000)	10,500
CAPITAL OUTLAY				
Capital Outlay - Drainage	01-513600	104,820	(76,820)	28,000
Land Acquisition	01-538610	34,000	(34,000)	0
Total Capital Outlay		138,820	(110,820)	28,000
RENEWAL & REPLACEMENT				
Renewal & Replacement - Drainage	01-513630	37,500	29,500	67,000
Total Renewal & Replacement		37,500	29,500	67,000
Total Expenses		637,831	(108,219)	529,612

Spring Lake Improvement District
FY 2016 Draft Budget

001-02 Parks

		FY 2015	Increase/Decrease	Proposed FY 2016
Income				
TAX ASSESSMENTS				
Parks Assessment	02-347200	158,745	6,754	165,499
Total Tax Assessments		158,745	6,754	165,499
BILLING				
County Right of Ways	02-349400	4,353	0	4,353
Total Billing		4,353	0	4,353
OTHER REVENUE SOURCES				
Surplus Funds Forward	02-369906	0	0	0
Total Other Revenue		0	0	0
Total Income		163,098	6,754	169,852
Expenses				
PERSONNEL				
Salaries	02-513120	66,459	(9,654)	56,805
FICA	02-513210	5,084	(738)	4,346
Pension	02-513220	2,706	612	3,318
Health Insurance	02-513230	18,573	(1,619)	16,954
Worker's Comp	02-513240	3,449	(392)	3,057
Unemployment Comp	02-513251	573	(66)	507
Total Personnel		96,844	(11,857)	84,987
MANAGEMENT				
Supervisor Fees	02-511110	600	0	600
Legal Advertising	02-513480	100	70	170
Training and Conferences	02-513550	1,000	0	1,000
Memberships	02-513542	175	(25)	150
Attorney	02-514310	1,400	0	1,400
Total Management		3,275	45	3,320
FEES				
Tax Collection Fees	02-513318	7,000	0	7,000
Recording Fees & Charges	02-513491	500	(400)	100
Total Fees		7,500	(400)	7,100
OPERATING				
Computer Services	02-513342	1,000	(300)	700
Refuse Removal	02-513343	180	0	180
Pest Control	02-513344	400	0	400
Telephone	02-513415	1,400	35	1,435
Electric- Offices	02-513430	650	30	680
Insurance	02-513450	4,200	350	4,550
Office Supplies	02-513510	1,200	(150)	1,050
Postage	02-513520	250	(100)	150
Fuel & Lubricants	02-513525	9,000	1,000	10,000
Shop Tools & Supplies	02-538526	1,400	(400)	1,000
Uniform Rental	02-513527	1,200	0	1,200
Electric-Parks & Median Signs	02-572430	3,000	0	3,000
Operating Equipment	02-538527	3,000	(500)	2,500
Total Operating		26,880	(35)	26,845
MAINTENANCE				
Janitorial	02-513345	1,600	0	1,600
Vehicle Maintenance	02-538466	2,000	(1,000)	1,000
Park Maintenance	02-572460	20,000	0	20,000
Total Maintenance		23,600	(1,000)	22,600
CAPITAL OUTLAY				
Capital Outlay - Parks	02-513600	0	10,000	10,000
Total Capital Outlay		0	10,000	10,000
RENEWAL & REPLACEMENT				
Renewal & Replacement - Parks	02-513630	5,000	10,000	15,000
Total Renewal & Replacement		5,000	10,000	15,000
Total Expenses		163,099	6,753	169,852

Spring Lake Improvement District
FY 2016 Draft Budget

001-03 Street Lights

		FY 2015	Increase/Decrease	Proposed FY 2016
Income				
TAX ASSESSMENTS				
Street Light Assessment	03-343100	29,600	(350)	29,250
Total Tax Assessments		29,600	(350)	29,250
BILLING				
St Lights on Water Bill	03-349300	67,900	350	68,250
Total Billing		67,900	350	68,250
OTHER REVENUE SOURCES				
Surplus Funds Forward	03-369906	0	0	0
Total Other Revenue		0	0	0
Total Income		97,500	0	97,500
Expenses				
FEES				
Tax Collection Fees	03-513318	2,500	0	2,500
Total Fees		2,500	0	2,500
OPERATING				
Electric-St Lights	03-541430	95,000	0	95,000
Total Operating		95,000	0	95,000
Total Expenses		97,500	0	97,500

Spring Lake Improvement District
FY 2016 Draft Budget

001-04 Mosquito

		FY 2015	Increase/Decrease	Proposed FY 2016
Income				
TAX ASSESSMENTS				
Mosquito Assessments	04-343900	14,487	(3,931)	10,556
Total Tax Assessments		14,487	(3,931)	10,556
BILLING				
Mosquito on Water Bill	04-349200	19,866	4,766	24,632
Total BILLING		19,866	4,766	24,632
OTHER REVENUE SOURCES				
Surplus Funds Forward	04-369906	0	0	0
Total Other Revenue		0	0	0
Total Income		34,353	835	35,188
Expenses				
PERSONNEL				
Salaries	04-513120	8,640	60	8,700
FICA	04-513210	661	5	666
Pension	04-513220	158	364	522
Health Insurance	04-513230	618	47	665
Worker's Comp	04-513240	116	0	121
Unemployment Comp	04-513251	61	3	64
Total Personnel		10,254	479	10,738
MANAGEMENT				
Training and Conferences	04-513550	2,000	0	2,000
Total Management		2,000	0	2,000
FEES				
Tax Collection Fees	04-513318	1,000	0	1,000
Total Fees		1,000	0	1,000
OPERATING				
Insurance	04-513450	600	50	650
Fuel & Lubricants	04-513525	2,500	(1,000)	1,500
Shop Tools & Supplies	04-538526	700	(200)	500
Uniform Rental	04-513527	300	0	300
Chemicals	04-537520	10,000	2,500	12,500
Operating Equipment	04-538527	1,000	(500)	500
Total Operating		15,100	850	15,950
MAINTENANCE				
Vehicle Maintenance	04-538466	1,000	(500)	500
Total Maintenance		1,000	(500)	500
CAPITAL OUTLAY				
Capital Outlay - Mosquito	04-513600	0	5,000	5,000
Total Capital Outlay		0	5,000	5,000
RENEWAL & REPLACEMENT				
Renewal & Replacement - Mosquito	04-513630	5,000	(5,000)	0
Total Renewal & Replacement		5,000	(5,000)	0
Total Expenses		34,354	829	35,188

Spring Lake Improvement District
FY 2016 Draft Budget

401-41 Water Fund

		FY 2015	Increase/Decrease	Proposed FY 2016
Income				
BILLING				
Water Revenue	41-343300	567,000	(10,000)	557,000
Impact Fees	41-343301	0	0	0
Meter Fees	41-343302	0	0	0
Backflow Fees	41-343303	0	0	0
Total Billing		567,000	(10,000)	557,000
OTHER REVENUE SOURCES				
Interest Income	41-361100	2,000	0	2,000
Miscellaneous Income	41-369903	9,000	(2,500)	6,500
Total Other Revenue		11,000	(2,500)	8,500
Total Income		578,000	(12,500)	565,500
Expenses				
PERSONNEL				
Salaries	41-513120	198,497	(15,584)	182,913
FICA	41-513210	15,185	(1,192)	13,993
Pension	41-513220	11,355	(380)	10,975
Health Insurance	41-513230	33,262	5,915	39,177
Worker's Comp	41-513240	6,039	904	6,943
Unemployment Comp	41-513251	1,573	(47)	1,526
Total PERSONNEL		265,911	(10,386)	255,525
MANAGEMENT				
Supervisor Fees	41-511110	2,100	0	2,100
Audit	41-513320	5,000	(2,000)	3,000
Legal Advertising	41-513480	350	245	595
Training & Conferences	41-513550	5,000	0	5,000
Memberships	41-513542	2,900	(400)	2,500
Attorney	41-514310	4,900	0	4,900
Engineering	41-515310	5,000	(2,500)	2,500
Total MANAGEMENT		25,250	(4,655)	20,595
FEES				
Credit Card Fees	41-513492	3,500	(500)	3,000
Recording Fees & Charges	41-513491	1,000	(500)	500
Total FEES		4,500	(1,000)	3,500
OPERATING				
Computer Services	41-513342	7,500	500	8,000
Refuse Removal	41-513343	630	0	630
Pest Control	41-513344	200	0	200
Telephone	41-513415	4,950	123	5,073
Electric - Offices	41-513430	2,275	105	2,380
Insurance	41-513450	18,000	1,500	19,500
Office Supplies	41-513510	4,200	(525)	3,675
Postage	41-513520	4,500	500	5,000
Fuel & Lubricants	41-513525	7,500	(1,000)	6,500
Shop Tools & Supplies	41-538526	4,200	(1,200)	3,000
Uniform Rental	41-513527	1,700	0	1,700
Potable Water Quality	41-533348	3,000	0	3,000
Electric - Water Plant	41-533430	13,000	0	13,000
Building Lease	41-533440	6,190	0	6,190
Distribution R & M	41-533525	18,000	(3,000)	15,000
Hydrants	41-533630	10,000	0	10,000
Meter Costs	41-533635	1,000	0	1,000
Chemicals	41-537520	20,000	(5,000)	15,000
Operating Equipment	41-538527	3,000	1,000	4,000
Backflow Valves	41-533636	10,000	0	10,000
Total OPERATING		139,845	(6,998)	132,848
MAINTENANCE				
Janitorial	41-513345	800	0	800
Vehicle Maintenance	41-538466	3,000	1,000	4,000

Spring Lake Improvement District
FY 2016 Draft Budget

401-41 Water Fund

		<u>FY 2015</u>	<u>Increase/Decrease</u>	<u>Proposed FY 2016</u>
Water Plant Maintenance	41-533460	20,000	(6,000)	14,000
Building Maintenance	41-513620	2,000	(500)	1,500
Total MAINTENANCE		25,800	(5,500)	20,300
CAPITAL OUTLAY				
Capital Outlay	41-513600	2,693	52,307	55,000
Total CAPITAL OUTLAY		2,693	52,307	55,000
RENEWAL & REPLACEMENT				
Renewal & Replacement	41-513630	100,000	(26,368)	73,632
Total RENEWAL & REPLACEMENT		100,000	(26,368)	73,632
CONTRACTUAL SERVICES				
Contractual Services	41-533340	4,000	(2,500)	1,500
Total CONTRACTUAL SERVICES		4,000	(2,500)	1,500
OTHER				
Cross Connection Control	41-533495	10,000	(7,400)	2,600
Total Other		10,000	(7,400)	2,600
Total Expenses		577,999	(12,499)	565,500

Spring Lake Improvement District
FY 2016 Draft Budget

402-42 Lot Mowing Fund

		FY 2015	Increase/Decrease	Proposed FY 2016
Income				
BILLING				
Lot Mowing Revenue	42-343901	223,276	(680)	222,596
Total BILLING		223,276	(680)	222,596
OTHER REVENUE SOURCES				
Interest Income	42-361100	250	0	250
Total OTHER REVENUE SOURCES		250	0	250
Total Income		223,526	(680)	222,846
Expenses				
PERSONNEL				
Salaries	42-513120	85,818	(28,871)	56,947
FICA	42-513210	6,565	(2,209)	4,356
Pension	42-513220	4,057	(640)	3,417
Health Insurance	42-513230	22,343	(7,131)	15,212
Worker's Comp	42-513240	4,142	(1,413)	2,729
Unemployment Comp	42-513251	731	(234)	497
Total PERSONNEL		123,656	(40,498)	83,158
MANAGEMENT				
Supervisor Fees	42-511110	1,200	0	1,200
Audit	42-513320	5,000	(2,000)	3,000
Training & Conferences	42-513550	1,000	(500)	500
Legal Advertising	42-513480	200	140	340
Memberships	42-513542	175	0	175
Attorney	42-514310	2,800	0	2,800
Total MANAGEMENT		10,375	(2,360)	8,015
FEES				
Tax Collection Fees	42-513318	10,000	0	10,000
Recording Fees & Charges	42-513491	2,000	(500)	1,500
Total FEES		12,000	(500)	11,500
OPERATING				
Computer Services	42-513342	1,000	0	1,000
Refuse Removal	42-513343	360	0	360
Pest Control	42-513344	200	0	200
Telephone	42-513415	1,400	70	1,470
Electric - Offices	42-513430	1,300	60	1,360
Insurance	42-513450	3,000	250	3,250
Office Supplies	42-513510	2,400	(300)	2,100
Postage	42-513520	500	(250)	250
Fuel & Lubricants	42-513525	20,000	2,500	22,500
Shop Tools & Supplies	42-538526	2,800	(800)	2,000
Uniform Rental	42-513527	1,200	0	1,200
Operating Equipment	42-538527	3,000	0	3,000
Total OPERATING		37,160	1,530	38,690
MAINTENANCE				
Janitorial	42-513345	800	0	800
Vehicle Maintenance	42-538466	1,500	(500)	1,000
Lot Mowing Maintenance	42-539460	10,000	0	10,000
Total MAINTENANCE		12,300	(500)	11,800
OTHER				
Capital Outlay	42-513630	15,000	(15,000)	0
Renewal & Replacement	42-513630	13,035	56,648	69,683
Total Other		28,035	41,648	69,683
Total Expenses		223,526	(680)	222,846

Spring Lake Improvement District
FY 2016 Budget

403-43 Wastewater Fund

		FY 2015	Increase/Decrease	Proposed FY 2016
Income				
BILLING				
Wastewater Revenue	43-343500	90,735	76,879	167,614
Total BILLING		90,735	76,879	167,614
OTHER REVENUE SOURCES				
Contributions from Water	43-382910	21,993	(21,993)	0
Total OTHER REVENUE SOURCES		21,993	(21,993)	0
Total Income		112,728	54,886	167,614
Expenses				
PERSONNEL				
Salaries	43-513120	0	52,072	52,072
FICA	43-513210	0	3,984	3,984
Pension	43-513220	0	2,944	2,944
Health Insurance	43-513230	0	11,122	11,122
Worker's Comp	43-513240	0	2,021	2,021
Unemployment Comp	43-513251	0	433	433
Total PERSONNEL		0	72,575	72,575
MANAGEMENT				
Engineering	43-515310	17,000	3,000	20,000
Total MANAGEMENT		17,000	3,000	20,000
OPERATING				
Insurance	43-513450	560	740	1,300
Office Supplies	43-513510	650	(150)	500
Fuel & Lubricants	43-513525	550	(50)	500
Wastewater-Testing	43-535340	7,800	(300)	7,500
Electric - Wastewater Plant	43-535430	4,750	4,250	9,000
Step System	43-535465	10,000	5,000	15,000
Chemicals	43-537520	2,700	2,300	5,000
Operating Equipment	43-538527	2,500	1,500	4,000
Total OPERATING		29,510	13,290	42,800
MAINTENANCE				
Sludge Removal	43-535435	725	775	1,500
Maintenance - Wastewater	43-535460	32,500	(7,500)	25,000
Total MAINTENANCE		33,225	(6,725)	26,500
OTHER				
Capital Outlay	43-513600	21,993	(21,993)	0
Renewal & Replacement	43-513630	11,000	(5,261)	5,739
Total Other		32,993	(27,254)	5,739
Total Expenses		112,728	54,887	167,614

SPRING LAKE IMPROVEMENT DISTRICT

STORMWATER TREATMENT AREA

PRE-CONSTRUCTION MEETING

A pre-construction meeting for the Stormwater Treatment Area was held Friday, June 5, 2015 at 10:00 a.m. at the District Office, 115 Spring Lake Boulevard, Sebring, Florida.

Present were:

Craig A. Smith and Associates	Gene Schriener David Hansen Lionel LaGrow
Edens Construction	Jeremy Brown Josh Crawford Steve Nedoroscik Brenda Tyson
Spring Lake Improvement	Joe DeCerbo Diane Angell Clay Shrum Randy Nelson Tim McKenna
Guardian Management Co.	Corbett Alday

Also present were:

Gary Priest, SFWMD
Natalie Cole, SFWMD
Ramon Gavarrette, Highlands County
Beverly Glarner, Sebring Airport Authority
Dusty Davis, Landowner

FIRST ORDER OF BUSINESS

Call to Order

Gene Schriener called the meeting to order. For the record David Hansen and Lionel LaGrow will be the Field Representatives for Craig A. Smith and the District. Jeremy Brown will be the Project Manager for Edens Construction. Brenda Tyson will be the Financial Manager for Edens Construction. Joe DeCerbo will be the Project Manager for the District, and Corbett Alday with Guardian is the grant manager for the project.

SECOND ORDER OF BUSINESS**Record of Pre-construction Conference**

Gene Schriener thoroughly reviewed the record of pre-construction conference.
(See copy attached).

THIRD ORDER OF BUSINESS**Construction Issues**

Gene Schriener thoroughly reviewed a list of construction issues.

County Engineer, Ramon Gavarette and Rancher, Dusty Davis will be taking a large amount of the fill.

Corbett Alday reviewed the Davis Bacon Act.

A progress meeting will be scheduled within two weeks and meetings will be conducted on a monthly basis.

FOURTH ORDER OF BUSINESS**Adjournment**

The meeting adjourned at 11:20 a.m.

**SPRING LAKE IMPROVEMENT DISTRICT
STORMWATER TREATMENT AREA
CAS PROJECT NO. 14-1766**

**PRE-CONSTRUCTION MEETING
JUNE 5, 2015, 10:00 AM
SLID HEADQUARTERS OFFICE**

CONSTRUCTION ISSUES

- Provide Contractor contacts; Emergency Contacts, Cell Phone Nos., Office Nos., Emails.
- This is a base bid award, future phases TBD.
- Provide Construction Sequencing Schedule.
- Provide Emergency Plan for Natural Disasters.
- Obtain all applicable permits; SFWMD Dewatering, FDEP NPDES Permit; Compliance with SFWMD ERP Permit.
- Dewatering discharge over SLID berm offsite.
- Site Controls; dust control, erosion control and protection of SLID stormwater system from construction debris and runoff; maintain clean site free of debris at close of day. Protection of roads within District and provide required sediment and erosion controls at all times.
- Pay request methodology; means of measurement for quantities.
- Compliance of Davis Bacon Act; monitored by Corbett, Alday (Guardian).
- Any material to be hauled off site must be accounted for and reported to Engineer. Require offsite hauling tickets.
- Buffer for stockpiled material between stockpile and wetlands as shown on plans as per SFWMD conditions. No stockpiling in designated wetlands areas offsite. CAS/Loris Assmussen will assist Contractor as needed for offsite siting of stockpiled materials.
- Secure site as necessary.
- Construction trailer not required; if Contractor decides to have trailer, CAS and Contractor to coordinate location of trailer.
- Need project sign at main entrance to construction site; coordinate with CAS.
- Progress meetings; first meeting within 2 weeks of NTP, monthly thereafter.
- Contract Agreements Signing; need all bonds.
- NTP – June 10, 2015.



RECORD OF PRECONSTRUCTION CONFERENCE

PROJECT NAME: Spring Lake Improvement District - Stormwater Treatment Area (SLID-STA)

DATE: June 5, 2015

CAS PROJECT NUMBER: 14-1766

NAME OF OWNER SLID	ADDRESS (Including Zip Code and Telephone) 115 Spinglake Blvd - 863.655.1715 Sebring, FL 33876
NAME OF ENGINEER CRAIG A. SMITH & ASSOCIATES	ADDRESS (Including Zip Code and Telephone) 7777 Glades Road, Suite 410 Boca Raton, FL 33434 561.314.4445
LOCATION OF CONFERENCE 115 Spinglake Blvd	ADDRESS (Including Zip Code and Telephone) 115 Spinglake Blvd - 863.655.1715 Sebring, FL 33876

SUBJECTS TO BE DISCUSSED

1. Identification of Official Representatives of Owner, Engineer, Contractor and Other Interested Agency:

OWNER: SLID	ENGINEER: CRAIG A. SMITH & ASSOCIATES
ADDRESS: 115 Spinglake Blvd - 863.655.1715 Sebring, FL 33876	ADDRESS: 7777 GLADES ROAD, SUITE 410 BOCA RATON, FL 33434
CONTRACTOR: Edens Construction Co. Inc.	OTHER AGENCY:
ADDRESS: 745 NW 2nd Street South Bay, FL 33493	ADDRESS:

2. Responsibilities of Engineers & Architect: (Does not "supervise" the contractor's employees, equipment, or operations.)

Develop plans and specs, interpret Contract Documents, settle all disputes between client and Contractor, certify project to owner and any regulatory agencies; approve all pay requests from Contractor and submit to owner for payment; all correspondence to go through Engineer.

3. Responsibilities of Owner's Governing Body: (Actual Contracting Organization.)

Review project, enter agreement with Contractor; pay all certified project costs; decide on any authorized change orders; communicate directly with Engineers regarding any project concerns and problems with project.

4. Responsibilities of Contractor: (Review contract terms.)

Provide the client with an exceptional project as per approved plans and specifications; bring the project to completion within time allotted and within bid price. Notify all emergency agencies regarding land closures, detours, or any interruption of traffic flow.

5. Responsibilities of Any Other Agency Contributing to the Project:

SFWMD has compliance authority over the Environmental Resource Permit & Sediment & Erosion Control Measures; Water use permit to be applied for soon. CAS will submit Notice of Commencement Form to SFWMD. FDEP Notice of Intent permit application with SWPPP needs to be submitted by Contractor.

6. General Discussion of Contract:

A. Additive Alternates Bid Items: Directive is hereby given to utilize the Additive Alternate Bid items relating to reconstruction of SW 23rd Street in lieu of standard pavement restoration methods.

B. Initiating Construction: (Notice to Proceed.)

Notice to Proceed:	Wednesday, June 10, 2015	
Substantial Completion:	Wednesday, January 06, 2016	240 DAYS
Final Completion Date:	Wednesday, January 06, 2016 <i>of correction</i>	270 DAYS

C. Completion Time for Contract: (Does everyone understand contract requirements and methods of Computing?)

Final Completion: 270 days

D. Liquidation Damages:

\$1,742.00 per day if Substantial Completion date is not reached unless waived by *Highlands District* Okeechobee County.

E. Requests for Extension of Contract Time:

Only granted by Engineer with prior approval by *the District* Okeechobee County. Additional contract time will be allowed due to rain days. Every month w/ Pay Request, send rain day requests.

F. Procedures for Making Partial Payments:

Submit draft pay request form for review. Field meeting first week of month for quantities. Submit draft copy of pay request for review. After approval by CAS, submit Three (3) signed original copies of the Pay Request to CAS. Tentatively, pay appl will be submitted on the 15th and submitted to SLID & Grant administrator - Guardian Community Resource Management, Incon or before the 25th.

G. Guarantee on Completed Work: (Materials, Installed Equipment, Workmanship, Etc.)

As addressed in the Contract Documents. 1 year Warranty

H. Other Requirements of the Contract and Specifications which Deserve Special Discussions by All Parties:

7. Contractor's Schedule:

A. Analyze Work Schedule in Sufficient Detail to Enable the Engineer to Plan His Operations: Consideration must be given to needs of the Owner and the planned operations of other contractors.)

Contractor to submit construction schedule to Engineer for review. Shop drawings have been received and are under review.

B. Equipment to be Used by Contractor:

At Contractor's discretion to assure safety and to meet the goals of the Contract.

C. Contractor's Plans for Delivering Materials to Project Site: (Protection and Storage of Materials.)

Contractor to evaluate potential sites for material storage.

8. Subcontracts: (Review and approval of proposed Subcontractors and their work schedules.)

Surveyor:

Asphalt: Affordable Asphalt

9. Status of Materials Furnished by the Owner: none

A. Schedule for Future Deliveries:

B. Procedures to be adopted by contractor in accounting for and storing such materials:

10. Change Orders: (Detailed exploration of procedure to be followed and clearance which must be obtained before changes are implemented.)

If any needed, Engineer will review and recommend.

11. Staking of Work: (Clearly define responsibilities of Engineer and Contractor. Line and Grade must be furnished by Engineer.)

Contractor responsibility.

12. Project Inspection:

A. Functions of the Engineer, including Records and Reports:

Engineers will conduct project inspections and will provide client with weekly construction reports.

B. Responsibilities of Owner:

SLID will inspect project as they see fit. Contractor will call for locate utilities with minimum 48-hour notice or suitable time prior to construction.

C. Safety and Sanitary Regulations:

All OSHA and local codes to be adhered to.

13. Final Acceptance of Work: (Include requirements for tests and clean-up of project site.)

Final acceptance by Engineer review; project certification to all governing agencies after close-out by Contractor.

14. Labor Requirements:

A. Equal Employment Opportunity Requirements:

B. Davis-Bacon Act:

C. Other Federal Requirements:

SRF & S319

D. State and Local Requirements;

E. Union Agreements:

F. Reports Required:

Payroll documentation to be submitted to Guardian Community Resource Management, Inc

Questions concerning labor matters can be addressed to Guardian Community Resource Management, Inc

15. Equal Employment Provisions of Contract:

16. Rights-of-Way and Easements:

A. Explain any Portion of Project not available to Contractor:

Rights-of-way permit will be granted by Okeechobee County where applicable.

B. Contractors Responsibilities During Work Covered by Contract:

Begin project at Commencement. Complete project in 270 days. All final submittals., e.g., final release of liens, etc. due ten (10) days from completion.

C. Coordination with Railroads, highway departments and other organizations:

17. Placement of Project Signs and Posters:

18. Handling Disputes:

All disputes to be brought to and solved by the Craig A. Smith & Associates. All correspondences from owner or contractor to be sent to CAS.

NOTED AND CONCURRED WITH, But understood not to be a modification of any existing contracts or agreements:

(Engineer-Architect Representative)

Contractor Requested Items:

CAS Notes:

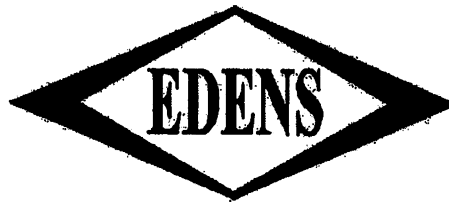
**SPRING LAKE IMPROVEMENT DISTRICT
STORMWATER TREATMENT AREA**

SEBRING, FL 33876

CONTRACT NUMBER 14-1766

CONSTRUCTION METHODS

ADDENDUM 1



EDENS CONSTRUCTION CO, INC

745 NW 2nd Street

South Bay, FL 33493

(561) 996-6822

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1. INTRODUCTION

In accordance with Addendum 1 of the Spring Lake Improvement District – Stormwater Treatment Area Project – CAS Project #14-1766, Edens Construction Co., Inc. (ECC) hereby submits this document to provide a company flow chart, a general description of how ECC intends to construct the aforementioned project, construction methodology, and a list of construction equipment that ECC intends to utilize for this project.

2. KEY PERSONNEL

- Vice President – Josh Crawford
 - Lead weekly meetings with Project Manager and site management personnel to discuss safety, schedule, and production. Review and sign-off on monthly pay requests and monthly schedule updates. Vice President will be main point of contact for contractual issues.
- Accounting – Brenda Tyson
 - Handle 'Notice to Owner', Release of Liens, and submit monthly pay requests to owner's representative.
- Project Manager – Jeremy Brown
 - Provide necessary submittals for the construction of the SLID STA. Provide office support for email correspondence from the field to the Engineer of Record (EOR) e.g. Request for Information. Compose and update schedule for Vice President's review and submission to the EOR. Generate monthly pay requests. In conjunction with the General Superintendent, the Project Manager will provide support in personnel and equipment management.
- General Superintendent – Steve Nedoroscik
 - Manage equipment and personnel on-site. Schedule material deliveries to the site. Oversee on-site superintendent to ensure that work is being done safely, productively, and in accordance with the contract specifications and drawings. Aid in updating the monthly schedule before it is submitted to the EOR. Enforce the schedule through all site activities. Assist the Project Manager with monthly pay request quantities and percent complete.
- Site Superintendent – Tyler Mattson
 - Responsible for all daily activities and means-and-methods for the overall site construction. Schedule all necessary testing required by the contract documents. Provide two-week look ahead schedules to the General Superintendent for review. Enforce safety and production on the job site at all times. On-site equipment and manpower management.
- Quality Control – Cory Raborn
 - Perform all necessary site layout and coordinate asbuilts with Certified Land Surveyor. Troubleshoot GPS machine control issues. Ensure that the project is being built per the specifications and contract documents. Perform in-house quality control checks for all inspections prior to scheduling required inspections necessary by the EOR. Perform progress

asbuilts to aid in monthly pay requests. The Quality Control Manager will also be the qualified Stormwater Inspector for this project.

3. WORK FORCE & EQUIPMENT

Due to the nature of the project, ECC plans to utilize conventional earthmoving equipment and non-conventional earthmoving equipment such as pull scrapers. Therefore, the following crews will be working on the SLID STA project simultaneously.

- **Excavation Crew with off-Road Trucks**
 - Mid-Sized Excavator with operator
 - 25 – 35 TN Off-Road Trucks with operators
 - Water Truck with Operator to perform Dust Control as needed
- **Excavation Crew with Pull Scrapers**
 - John Deere Tractors with operators (5 ea)
 - Trimble GPS Machine Control (5 ea)
 - 18 – 21 CY pull scrapers (4 ea)
 - 16' wide box blade for leveling (1 ea)
 - Water Truck with Operator to perform Dust Control as needed
- **Spread Crew**
 - Minimum 25 TN Vibratory Roller with operator
 - Mid-Sized Dozer with operator
- **Road Crew**
 - Mid-Sized Grader with operator
 - Vibratory Roller with operator
 - Water truck as necessary with operator
 - Ground support for string line grade check
- **Underground Crew**
 - Excavator with Operator
 - Loader with Operator
 - Pipe Lead Man
 - Pipe Tail Man
 - Labor (Hill Man)
 - Plate Compactor
 - Stihl Cut-Saw for Pipe Cutting

4. CONSTRUCTION METHODS

Per the Geotechnical Engineer's Recommendations, this project requires that the 2-3' existing layer of muck be removed prior to marsh excavation. The marsh will be excavated an additional 6" below finish grade to allow for a 6" reuse muck blanket to be applied to the marsh bottom for topsoil purposes per the contract requirement. Given the area in which the site is located and the existing muck layer being removed separately from the sand, we plan to follow the construction phasing and methods below:

- 4.1 Environmental Controls / Clearing and Grubbing
- 4.2 Muck Removal, Overexcavation, and 6" Reuse Muck Layer
- 4.3 Dewatering
- 4.4 Existing Perimeter Canal Backfill
- 4.5 Storm Drain Installation
- 4.6 Maintenance Road Construction
- 4.7 Seeding and Sodding

4.1 Environmental Controls / Clearing & Grubbing

A professional land surveyor licensed in the State of Florida will establish site control and field verify existing benchmarks provided by Craig A Smith. Upon completion of verification and horizontal/vertical control establishment, ECC will then calibrate the site with our GPS rover unit. The GPS rover unit will be used as needed to provide specific layout for each excavation and embankment activity. After the establishment of lines/grades, ECC will inspect the proposed work area for potential conflicts.

Following the establishment of horizontal and vertical control, ECC will begin installing silt fence and turbidity curtains as required and outlined in the NPDES permit and SWPPP. ECC also understands that additional silt fence will be required around the stockpile areas utilize throughout the construction of Phase 1 and the subsequent phases.

After verification of environmental control features, the clearing and grubbing operation will commence. This site contains very light clearing, which we plan to accomplish through the use of a loader and root rake in conjunction with an excavator. Immediately following the clearing operation, we plan to mow the phase 1 area down to a low height and immediately begin disking the site upon completion of the mowing operation. The disking operation will mix the vegetative matter into the existing muck layer as well as loosen the surface to allow for the Phase 1 marsh area to be demucked with pull scrapers and agricultural tractors.

4.2 Muck Removal, Overexcavation, and 6" Reuse Muck Layer

We plan to use GPS Guided 18 – 21 cubic yard pull scrapers to accomplish the shallow muck layer removal of 2-3 feet throughout the Phase I site. The muck will be completely removed from the NE Shallow Marsh area through the use of these pull scrapers and dumped in the property north of the SLID STA. The ranch property north of Phase I was chosen as a dump location after reviewing Addendum 2 and it is the only site that will

accept the organic muck. After the existing muck layer has been removed, the pull scrapers will then begin overexcavating the shallow marsh to a depth of 6" below finish grade. ECC will utilize a GPS guided 16' wide finishing scraper for the bottom of the shallow marsh to finish grade the sand layer to 6" below finish grade.

Upon completion of the muck removal and overexcavation, a Professional Land Surveyor will be scheduled to perform asbuilts on the NE Shallow Marsh bottom and slopes prior to the placement of the 6" muck blanket.

After the asbuilts are confirmed to be within construction tolerances, ECC will begin to excavate muck from the Phase I Wet Retention area and place this muck material to form the 6" reuse muck blanket over the NE Shallow Marsh.

4.3 Dewatering

ECC is anticipating the need to dewater for the excavation of the Phase I Wet Retention and the backfill of the Phase I Perimeter Maintenance Road that falls within the limits of the existing perimeter canal. It is our intention to contain the water on-site and utilize the T-Shaped existing lake in Phase 3 as our containment area. We will likely find the need to create a small berm around the existing lake to increase the water storage area. In the event that the storage capacity in the existing T-Shaped lake does not meet the output of water generated from the dewatering installation, ECC plans to install an overflow pipe system that will discharge into the existing perimeter canal system and install turbidity curtains as required to maintain clean water discharge off-site.

Due to the timing of this job and the muck conditions, there may be a need to perform some shallow dewatering during the demucking portion of the Phase I NE Shallow Marsh. This will be accomplished through creating a key-ditch system that leads will direct the water back to the existing T-Shaped lake.

4.4 Existing Perimeter Canal Backfill

After clearing/grubbing and dewatering the existing Phase I perimeter canal, ECC will begin placing suitable backfill material in 1' lifts until lines and grades are achieved. Because we are planning to utilize the Ranch Property north of the STA, portions of this perimeter canal will need to be filled prior to the demucking operation. ECC would like to utilize the existing stockpile that is located North of the Phase 3 T-Shaped lake as the fill to perform this initial backfill. This stockpiled material is likely in a suitable condition as it is assumed that this stockpile was created from the excavation of the T-Shaped Lake. However, ECC understands that this material may not be suitable for on-site embankment operations and will adjust our plan accordingly.

4.5 Storm Drain Installation

As required for the Phase I construction, 72' pipe with tideflex valve and a run of A-2000 perforated pipe with a Type C Inlet will be installed. The 72" pipe will likely need to be

wellpointed prior to installation. It is our intent to also use a trench shield to install this pipe to provide safe working conditions for personnel that will be required in the trench. Dependent upon the water elevation of the western canal that will eventually tie-in to the Phase 3 Wet Retention, there may be the need for an earthen cofferdam system with turbidity curtains to block any water from entering the proposed trench area.

A pipe laser will be used to control lines and grades of the pipe runs. After the installation of the phase I storm drain system, Edens will employ a subcontractor to perform the TV and Video of the pipe.

4.6 Maintenance Road Construction

After the embankment activities have completed and the material has reached the proposed lines and grades of the roadway subgrade, ECC will bring in the 'Road Crew' to perform finishing grading of the Subgrade and Baserock layers. The Road Crew will be equipped with a GPS guided grader that will finish grade each layer per the tolerances required by the contract. The Baserock will be installed, but not finish graded until the topsoil and sod/seed has been applied to the interior slopes and marsh bottom.

The baserock finish grade operation will commence after the sod activities have been completed.

There is a proposed paved entrance at the southwest corner of the STA site that will be the last order of operation for Phase I. Prior to the construction of the SW asphalt entrance, ECC will ensure that an MOT plan has been submitted and accepted by the Authorities Having Jurisdiction. The traffic control devices will also be installed prior to the commencement of the asphalt roadway construction.

4.7 Seeding and Sodding

As per the contract requirements, ECC will install a topsoil layer over the proposed sod and seeding areas. The final grade of topsoil will be equal to the final grade shown in the contract drawings. Sod and seed will be installed, watered and maintained for the total duration required by the contract documents.

**MINUTES OF MEETING
SPRING LAKE IMPROVEMENT DISTRICT**

A special meeting of the Board of Supervisors of the Spring Lake Improvement District was held Monday, June 8, 2015 at 11:00 a.m. at the District Office, 115 Spring Lake Boulevard, Sebring, Florida for the purpose of signing an agreement with Eden's Construction for the STA Project.

Present were:

Brian Acker
Gary Behrendt
Tim McKenna
Bill Lawens
Arlene Klingbiel

Chairman
Vice Chairman
Secretary
Asst. Secretary
Asst. Secretary

Also present were:

Joe DeCerbo
Clay Shrum
Diane Angell

District Manager
Assistant District Manager
Administrator

FIRST ORDER OF BUSINESS

Call to Order

The meeting was called to order by Chairman Brian Acker and Joe DeCerbo distributed an informational sheet on the process for the meeting (see attached).

SECOND ORDER OF BUSINESS

Discussion

Chairman Acker voiced his concern and opposition to signing the agreement and preferred to wait until the regularly scheduled June 17 meeting. After some Board discussion Supervisor McKenna, who attended the pre-construction meeting, shared with the Board that Eden's had planned to mobilize June 10th and that a delay would cause reporting and expense issues with the grant process.

Joe explained that Eden's was not notified of the meeting change, thus the need to sign the agreement today. There is a clause in the agreement that states the contract must be approved at the regularly scheduled June 17 Board meeting.

ON MOTION by Gary Behrendt, seconded by Tim McKenna to approve the contract with Eden's Construction at the recommendation of CAS and the Chairman directed to sign. Further, the contract must be approved at the regularly scheduled June 17th Board meeting with all in favor except Brian Acker.

The meeting adjourned at 11:25

THE PROCESS

This Special Meeting has been called to approve a contract with Eden's Construction for the District's STA project.

BACKGROUND:

- *Grant and Appropriation was approved at State level**
- *Gene's PER submitted for approval by legal department at Federal level**
- *Amendments to the agreement were made on five occasions**
- *Permission to go to bid was made even though the amendments were not officially approved at the Federal level**
- *Board gave CAS authority to award bid**
- *Final amendment was approved at Federal level and agreement was completed**
- *Contract was to be signed at next Board meeting on June 17th**
- *Edens Construction was not notified of the change in meeting date and scheduled and organized their mobilization for June 10th**
- *Pre-Construction meeting was held on June 5th and it was requested that a Special meeting take place so the Board could approve the contract**
- *A clause was added to the contract that it was pending Board approval at its June 17th meeting**
- *Supervisors were called and asked to attend today's meeting**

A motion is needed to approve the contract with Eden's Construction at the recommendation of CAS and the Chairman directed to sign. Further, the contract must be approved at the regularly scheduled June 17 Board meeting

SPRING LAKE IMPROVEMENT DISTRICT

Un-audited Financial Statements

**As of
May 31, 2015**

**Board of Supervisors Meeting
June 17, 2015**

I. P & L Budget vs. Actual

II. Trial Balance

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

IV. Journal Entries

V. Assessment Collections

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

	Current Year Actual	Current Period Budget - Original	YTD Budget Variance - Original	Percent of Budget
Income				
TAX ASSESSMENTS				
Drainage Assessments	401,673.75	480,351.00	(78,677.25)	83.62%
General Govt. Assessments	356,028.95	422,845.00	(66,816.05)	84.19%
St Light Assessments	27,386.84	29,600.00	(2,213.16)	92.52%
Mosquito Assessment	9,128.92	14,487.00	(5,358.08)	63.01%
Parks Assessments	129,856.52	158,745.00	(28,888.48)	81.80%
Total TAX ASSESSMENTS	924,074.98	1,106,028.00	(181,953.02)	83.55%
BILLING				
Mosquito on Water Bill	15,756.05	19,866.00	(4,109.95)	79.31%
St Lights on Water Bill	44,738.94	67,900.00	(23,161.06)	65.88%
County Right of Ways	3,264.75	4,353.00	(1,088.25)	75.00%
Total BILLING	63,759.74	92,119.00	(28,359.26)	69.21%
OTHER REVENUE SOURCES				
Misc Park Revenue	55.00	0.00	55.00	0.00%
Interest Income	810.52	2,000.00	(1,189.48)	40.52%
Building Lease	0.00	6,190.00	(6,190.00)	0.00%
Surplus Funds Forward	0.00	34,000.00	(34,000.00)	0.00%
Contributions from Water	0.00	190,500.00	(190,500.00)	0.00%
Total OTHER REVENUE SOURCES	865.52	232,690.00	(231,824.48)	0.37%
Total Income	988,700.24	1,430,837.00	(442,136.76)	69.10%
Expenses				
PERSONNEL				
Salaries	199,437.15	333,196.00	133,758.85	59.85%
FICA	15,256.72	25,489.00	10,232.28	59.85%
Pension	8,626.70	17,538.00	8,911.30	49.18%
Health Insurance	46,783.86	65,539.00	18,755.14	71.38%
Worker's Compensation	11,896.02	11,271.00	(625.02)	105.54%
Unemployment	0.00	2,696.00	2,696.00	0.00%
Total PERSONNEL	282,000.45	455,729.00	173,728.55	61.88%
MANAGEMENT				
Supervisor Fees	1,800.00	2,700.00	900.00	66.66%
Audit	3,378.50	10,000.00	6,621.50	33.78%
Accounting	1,791.50	6,000.00	4,208.50	29.85%
Travel	1,046.18	3,000.00	1,953.82	34.87%
Portal Hosting & Support	1,800.00	1,800.00	0.00	100.00%
Legal Advertising	1,178.70	450.00	(728.70)	261.93%
Planning & Development	2,007.86	2,500.00	492.14	80.31%
Memberships	1,870.00	1,925.00	55.00	97.14%
Training and Conferences	3,174.71	10,000.00	6,825.29	31.74%
Attorney	3,600.00	6,300.00	2,700.00	57.14%
Legal	14,155.00	15,000.00	845.00	94.36%
Engineering	143,991.97	30,000.00	(113,991.97)	479.97%
SL Breeze	2,574.64	6,000.00	3,425.36	42.91%
Total MANAGEMENT	182,369.06	95,675.00	(86,694.06)	190.61%
FEES				
Tax Collection Fees	27,690.30	62,000.00	34,309.70	44.66%
Recording Fees & Charges	0.00	1,000.00	1,000.00	0.00%
Total FEES	27,690.30	63,000.00	35,309.70	43.95%

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

	Current Year Actual	Current Period Budget - Original	YTD Budget Variance - Original	Percent of Budget
OPERATING				
Computer Services	2,070.04	4,500.00	2,429.96	46.00%
Refuse Removal	571.05	810.00	238.95	70.50%
Pest Control	385.60	600.00	214.40	64.26%
Telephone	2,429.45	3,850.00	1,420.55	63.10%
Electric - Offices	1,921.85	2,925.00	1,003.15	65.70%
Equipment Lease	46,238.93	68,500.00	22,261.07	67.50%
Insurance	39,621.40	39,000.00	(621.40)	101.59%
Office Supplies	2,723.48	5,400.00	2,676.52	50.43%
Postage	782.58	1,250.00	467.42	62.60%
Fuel & Lubricants	16,397.66	29,500.00	13,102.34	55.58%
Uniform Rental	2,852.24	3,600.00	747.76	79.22%
Chemicals	21,834.00	25,000.00	3,166.00	87.33%
Electric - Pump Station	6,546.51	8,000.00	1,453.49	81.83%
Shop Tools and Supplies	4,487.90	7,000.00	2,512.10	64.11%
Operating Equipment	5,177.87	7,000.00	1,822.13	73.96%
Electric - St Lights	61,256.27	95,000.00	33,743.73	64.48%
Electric - Parks & Median Signs	1,480.44	3,000.00	1,519.56	49.34%
Total OPERATING	216,777.27	304,935.00	88,157.73	71.09%
MAINTENANCE				
Janitorial	1,373.48	2,400.00	1,026.52	57.22%
Building Maintenance	2,204.75	6,000.00	3,795.25	36.74%
Maintenance-Pump Station	1,824.88	2,500.00	675.12	72.99%
Canal Restoration	4,425.12	7,000.00	2,574.88	63.21%
Maintenance - Vehicle	3,286.55	8,000.00	4,713.45	41.08%
Maintenance-Parks	7,799.68	20,000.00	12,200.32	38.99%
Total MAINTENANCE	20,914.46	45,900.00	24,985.54	45.57%
CAPITAL OUTLAY				
Capital Outlay	104,576.70	104,820.00	243.30	99.76%
Land Acquisition	33,240.51	34,000.00	759.49	97.76%
Total CAPITAL OUTLAY	137,817.21	138,820.00	1,002.79	99.28%
DEBT SERVICE				
Debt Principle - Waldron	82,914.22	83,000.00	85.78	99.89%
Debt Principle - HIB	4,252.96	77,000.00	72,747.04	5.52%
Debt Interest - Waldron	3,484.29	9,000.00	5,515.71	38.71%
Debt Interest - HIB	10,345.53	21,000.00	10,654.47	49.26%
Total DEBT SERVICE	100,997.00	190,000.00	89,003.00	53.16%
RENEWAL & REPLACEMENT				
Renewal & Replacement	8,949.23	47,500.00	38,550.77	18.84%
Total RENEWAL & REPLACEMENT	8,949.23	47,500.00	38,550.77	18.84%
CONTRACTURAL SERVICES				
Grant Management	19,260.00	34,660.00	15,400.00	55.56%
Total CONTRACTURAL SERVICES	19,260.00	34,660.00	15,400.00	55.57%
RESERVE FUNDS				
Unreserved Funds	0.00	16,520.00	16,520.00	0.00%
Due To Water Fund	0.00	38,100.00	38,100.00	0.00%
Total RESERVE FUNDS	0.00	54,620.00	54,620.00	0.00%
Total Expenses	996,774.98	1,430,839.00	434,064.02	69.66%
Net Income	(8,074.74)	(2.00)	(8,072.74)	403,737.01%

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

Current Year Actual	Current Period Budget - Original	YTD Budget Variance - Original	Percent of Budget
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Spring Lake Improvement District
Statement of Revenues and Expenditures - P&L by Fund (Original Budget)
401 - Water Fund
From 10/1/2014 Through 9/30/2015

	Current Year Actual	Current Period Budget - Original	YTD Budget Variance - Original	Percent of Budget
Income				
BILLING				
Water Revenue	373,674.42	567,000.00	(193,325.58)	65.90%
Backflow Fees	367.00	0.00	367.00	0.00%
Total BILLING	374,041.42	567,000.00	(192,958.58)	65.97%
OTHER REVENUE SOURCES				
Interest Income	1,420.47	2,000.00	(579.53)	71.02%
Miscellaneous Income	3,980.92	9,000.00	(5,019.08)	44.23%
Total OTHER REVENUE SOURCES	5,401.39	11,000.00	(5,598.61)	49.10%
Total Income	379,442.81	578,000.00	(198,557.19)	65.65%
Expenses				
PERSONNEL				
Salaries	121,515.15	198,497.00	76,981.85	61.21%
FICA	9,295.64	15,185.00	5,889.36	61.21%
Pension	6,345.11	11,355.00	5,009.89	55.87%
Health Insurance	24,953.62	33,262.00	8,308.38	75.02%
Worker's Compensation	6,829.17	6,039.00	(790.17)	113.08%
Unemployment	0.00	1,573.00	1,573.00	0.00%
Total PERSONNEL	168,938.69	265,911.00	96,972.31	63.53%
MANAGEMENT				
Supervisor Fees	1,400.00	2,100.00	700.00	66.66%
Audit	0.00	5,000.00	5,000.00	0.00%
Legal Advertising	163.00	350.00	187.00	46.57%
Memberships	2,189.00	2,900.00	711.00	75.48%
Training and Conferences	1,400.78	5,000.00	3,599.22	28.01%
Attorney	2,800.00	4,900.00	2,100.00	57.14%
Engineering	0.00	5,000.00	5,000.00	0.00%
Total MANAGEMENT	7,952.78	25,250.00	17,297.22	31.50%
FEES				
Recording Fees & Charges	297.00	1,000.00	703.00	29.70%
Credit Card Fees	1,719.37	3,500.00	1,780.63	49.12%
Total FEES	2,016.37	4,500.00	2,483.63	44.81%
OPERATING				
Computer Services	7,488.70	7,500.00	11.30	99.84%
Refuse Removal	444.15	630.00	185.85	70.50%
Pest Control	100.20	200.00	99.80	50.10%
Telephone	3,287.27	4,950.00	1,662.73	66.40%
Electric - Offices	1,494.79	2,275.00	780.21	65.70%
Insurance	18,286.80	18,000.00	(286.80)	101.59%
Office Supplies	2,245.21	4,200.00	1,954.79	53.45%
Postage	3,643.83	4,500.00	856.17	80.97%
Fuel & Lubricants	3,399.14	7,500.00	4,100.86	45.32%
Uniform Rental	915.09	1,700.00	784.91	53.82%
Potable Water Quality	1,160.00	3,000.00	1,840.00	38.66%
Electric - Water Plant	8,483.44	13,000.00	4,516.56	65.25%
Building Lease	0.00	6,190.00	6,190.00	0.00%
Maintenance-Water Distribution	8,553.11	18,000.00	9,446.89	47.51%
Hydrant Testing	576.00	10,000.00	9,424.00	5.76%
Meter Costs	0.00	1,000.00	1,000.00	0.00%

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

	<u>Current Year Actual</u>	<u>Current Period Budget - Original</u>	<u>YTD Budget Variance - Original</u>	<u>Percent of Budget</u>
Backflow Valves	0.00	10,000.00	10,000.00	0.00%
Chemicals	9,881.75	20,000.00	10,118.25	49.40%
Shop Tools and Supplies	2,388.99	4,200.00	1,811.01	56.88%
Operating Equipment	<u>2,298.40</u>	<u>3,000.00</u>	<u>701.60</u>	<u>76.61%</u>
Total OPERATING	74,646.87	139,845.00	65,198.13	53.38%
MAINTENANCE				
Janitorial	757.62	800.00	42.38	94.70%
Building Maintenance	1,607.05	2,000.00	392.95	80.35%
Maintenance-Water Plant	3,846.38	20,000.00	16,153.62	19.23%
Maintenance - Vehicle	<u>3,818.28</u>	<u>3,000.00</u>	<u>(818.28)</u>	<u>127.27%</u>
Total MAINTENANCE	10,029.33	25,800.00	15,770.67	38.87%
CAPITAL OUTLAY				
Capital Outlay	<u>0.00</u>	<u>2,693.00</u>	<u>2,693.00</u>	<u>0.00%</u>
Total CAPITAL OUTLAY	0.00	2,693.00	2,693.00	0.00%
RENEWAL & REPLACEMENT				
Renewal & Replacement	<u>13,395.40</u>	<u>100,000.00</u>	<u>86,604.60</u>	<u>13.39%</u>
Total RENEWAL & REPLACEMENT	13,395.40	100,000.00	86,604.60	13.40%
CONTRACTURAL SERVICES				
Contractural Services	<u>850.00</u>	<u>4,000.00</u>	<u>3,150.00</u>	<u>21.25%</u>
Total CONTRACTURAL SERVICES	850.00	4,000.00	3,150.00	21.25%
OTHER				
Cross Connection Control	<u>10,038.00</u>	<u>10,000.00</u>	<u>(38.00)</u>	<u>100.38%</u>
Total OTHER	10,038.00	10,000.00	(38.00)	100.38%
Total Expenses	287,867.44	577,999.00	290,131.56	49.80%
Net Income	<u>91,575.37</u>	<u>1.00</u>	<u>91,574.37</u>	<u>9,157,536.72%</u>

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

	Current Year Actual	Current Period Budget - Original	YTD Budget Variance - Original	Percent of Budget
Income				
BILLING				
Lot Mowing Assessments	177,891.72	223,276.00	(45,384.28)	79.67%
Lot Mow Billing	4,104.00	0.00	4,104.00	0.00%
Total BILLING	181,995.72	223,276.00	(41,280.28)	81.51%
OTHER REVENUE SOURCES				
Interest Income	171.18	250.00	(78.82)	68.47%
Total OTHER REVENUE SOURCES	171.18	250.00	(78.82)	68.47%
Total Income	182,166.90	223,526.00	(41,359.10)	81.50%
Expenses				
PERSONNEL				
Salaries	54,693.67	85,818.00	31,124.33	63.73%
FICA	4,184.60	6,565.00	2,380.40	63.74%
Pension	1,624.51	4,057.00	2,432.49	40.04%
Health Insurance	14,546.82	22,343.00	7,796.18	65.10%
Worker's Compensation	3,304.45	4,142.00	837.55	79.77%
Unemployment	0.00	731.00	731.00	0.00%
Total PERSONNEL	78,354.05	123,656.00	45,301.95	63.36%
MANAGEMENT				
Supervisor Fees	800.00	1,200.00	400.00	66.66%
Audit	0.00	5,000.00	5,000.00	0.00%
Legal Advertising	0.00	200.00	200.00	0.00%
Memberships	125.00	175.00	50.00	71.42%
Training and Conferences	144.80	1,000.00	855.20	14.48%
Attorney	1,600.00	2,800.00	1,200.00	57.14%
Total MANAGEMENT	2,669.80	10,375.00	7,705.20	25.73%
FEES				
Tax Collection Fees	5,341.14	10,000.00	4,658.86	53.41%
Recording Fees & Charges	0.00	2,000.00	2,000.00	0.00%
Total FEES	5,341.14	12,000.00	6,658.86	44.51%
OPERATING				
Computer Services	886.69	1,000.00	113.31	88.66%
Refuse Removal	253.80	360.00	106.20	70.50%
Pest Control	100.20	200.00	99.80	50.10%
Telephone	883.51	1,400.00	516.49	63.10%
Electric - Offices	854.18	1,300.00	445.82	65.70%
Insurance	3,047.80	3,000.00	(47.80)	101.59%
Office Supplies	1,199.40	2,400.00	1,200.60	49.97%
Postage	82.19	500.00	417.81	16.43%
Fuel & Lubricants	9,473.53	20,000.00	10,526.47	47.36%
Uniform Rental	914.16	1,200.00	285.84	76.18%
Shop Tools and Supplies	1,278.60	2,800.00	1,521.40	45.66%
Operating Equipment	1,011.24	3,000.00	1,988.76	33.70%
Total OPERATING	19,985.30	37,160.00	17,174.70	53.78%
MAINTENANCE				
Janitorial	457.60	800.00	342.40	57.20%
Maintenance - Vehicle	781.88	1,500.00	718.12	52.12%
Maintenance-Lot Mowing	1,182.33	10,000.00	8,817.67	11.82%
Total MAINTENANCE	2,421.81	12,300.00	9,878.19	19.69%

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

	<u>Current Year Actual</u>	<u>Current Period Budget - Original</u>	<u>YTD Budget Variance - Original</u>	<u>Percent of Budget</u>
CAPITAL OUTLAY				
Capital Outlay	0.00	15,000.00	15,000.00	0.00%
Total CAPITAL OUTLAY	0.00	15,000.00	15,000.00	0.00%
RENEWAL & REPLACEMENT				
Renewal & Replacement	0.00	13,035.00	13,035.00	0.00%
Total RENEWAL & REPLACEMENT	0.00	13,035.00	13,035.00	0.00%
Total Expenses	108,772.10	223,526.00	114,753.90	48.66%
Net Income	73,394.80	0.00	73,394.80	0.00%

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

	<u>Current Year Actual</u>	<u>Current Period Budget - Original</u>	<u>YTD Budget Variance - Original</u>	<u>Percent of Budget</u>
Income				
BILLING				
Wastewater Revenue	28,350.07	90,735.00	(62,384.93)	31.24%
Total BILLING	<u>28,350.07</u>	<u>90,735.00</u>	<u>(62,384.93)</u>	<u>31.24%</u>
Total Income	<u>28,350.07</u>	<u>90,735.00</u>	<u>(62,384.93)</u>	<u>31.24%</u>
Expenses				
MANAGEMENT				
Engineering	19,435.00	17,000.00	(2,435.00)	114.32%
Total MANAGEMENT	<u>19,435.00</u>	<u>17,000.00</u>	<u>(2,435.00)</u>	<u>114.32%</u>
OPERATING				
Insurance	503.00	560.00	57.00	89.82%
Office Supplies	87.33	650.00	562.67	13.43%
Fuel & Lubricants	0.00	550.00	550.00	0.00%
Wastewater Testing	2,350.00	7,800.00	5,450.00	30.12%
Electric - Wastewater Plant	1,721.11	4,750.00	3,028.89	36.23%
Step System	6,066.55	10,000.00	3,933.45	60.66%
Chemicals	462.00	2,700.00	2,238.00	17.11%
Operating Equipment	2,500.00	2,500.00	0.00	100.00%
Total OPERATING	<u>13,689.99</u>	<u>29,510.00</u>	<u>15,820.01</u>	<u>46.39%</u>
MAINTENANCE				
Sludge Removal	0.00	725.00	725.00	0.00%
Maintenance - Wasterwater	10,000.00	32,500.00	22,500.00	30.76%
Total MAINTENANCE	<u>10,000.00</u>	<u>33,225.00</u>	<u>23,225.00</u>	<u>30.10%</u>
CAPITAL OUTLAY				
Capital Outlay	21,992.50	0.00	(21,992.50)	0.00%
Total CAPITAL OUTLAY	<u>21,992.50</u>	<u>0.00</u>	<u>(21,992.50)</u>	<u>0.00%</u>
RENEWAL & REPLACEMENT				
Renewal & Replacement	1,415.52	11,000.00	9,584.48	12.86%
Total RENEWAL & REPLACEMENT	<u>1,415.52</u>	<u>11,000.00</u>	<u>9,584.48</u>	<u>12.87%</u>
Total Expenses	<u>66,533.01</u>	<u>90,735.00</u>	<u>24,201.99</u>	<u>73.33%</u>
Net Income	<u>(38,182.94)</u>	<u>0.00</u>	<u>(38,182.94)</u>	<u>0.00%</u>

Spring Lake Improvement District
Normal Trial Balance - Trial Balance by Fund
01 - General Fund
From 5/1/2015 Through 5/31/2015

Account Code	Account Title	Debit Balance	Credit Balance
101100	Cash Operating	102,694.46	
101200	State Board Fund A	2,404.54	
101300	State Board R & R Fund A	2,774.13	
101600	Emergency Fund	63,821.30	
101700	Capital Projects	14,737.79	
101701	Capital - Pump Station	5,590.50	
101702	Capital - Canal Restoration	15,000.00	
101703	Capital - Control Structures	5,591.03	
101704	Capital - Water Body Construction	50,574.00	
101705	Capital - Parks and Recreation	10,143.43	
101800	Renewal & Replacement	80,903.18	
101901	Operating - General Fund Reserves	496,440.07	
101902	Operating - Parks Reserves	27,753.00	
101903	Operating - St Light Reserves	8,015.31	
115005	A/R - Drainage		303.50
115200	A/R-Billing	1,116.74	
117000	Allowance for Uncollectible A/R		1,116.74
133100	Due from Other Govt - PY Taxes	193,258.00	
133200	Allowance for doubtful - due from Other Govt.		193,258.00
207103	Due To Water		152,400.00
220347	Community Center Deposits		100.00
229100	Due to AFLAC		233.58
229200	Due to New York Life	39.49	
229400	Due to Pension		1,029.95
229500	Due to Health Insurance		3,239.21
229700	SEP/IRA Employee Contribution		735.80
229800	Roth IRA - Employee Contribution		230.00
271000	Unreserved Fund Balance		715,542.61
319100	Drainage Assessments		401,673.75
325200	General Govt. Assessments		356,028.95
343100	St Light Assessments		27,386.84
343900	Mosquito Assessment		9,128.92
347200	Parks Assessments		129,856.52
347205	Misc Park Revenue		55.00
349200	Mosquito on Water Bill		15,756.05
349300	St Lights on Water Bill		44,738.94
349400	County Right of Ways		3,264.75
361100	Interest Income		810.52
511110	Supervisor Fees	1,800.00	
513120	Salaries	199,437.15	
513210	FICA	15,256.72	
513220	Pension	8,626.70	
513230	Health Insurance	46,783.86	
513240	Worker's Compensation	11,896.02	
513318	Tax Collection Fees	27,690.30	
513320	Audit	3,378.50	
513325	Accounting	1,791.50	
513342	Computer Services	2,070.04	
513343	Refuse Removal	571.05	
513344	Pest Control	385.60	
513345	Janitorial	1,373.48	
513400	Travel	1,046.18	
513410	Portal Hosting & Support	1,800.00	
513415	Telephone	2,429.45	

Spring Lake Improvement District
Normal Trial Balance - Trial Balance by Fund
01 - General Fund
From 5/1/2015 Through 5/31/2015

Account Code	Account Title	Debit Balance	Credit Balance
513430	Electric - Offices	1,921.85	
513445	Equipment Lease	46,238.93	
513450	Insurance	39,621.40	
513480	Legal Advertising	1,178.70	
513490	Planning & Development	2,007.86	
513510	Office Supplies	2,723.48	
513520	Postage	782.58	
513525	Fuel & Lubricants	16,397.66	
513527	Uniform Rental	2,852.24	
513542	Memberships	1,870.00	
513550	Training and Conferences	3,174.71	
513600	Capital Outlay	104,576.70	
513620	Building Maintenance	2,204.75	
513630	Renewal & Replacement	4,681.41	
514310	Attorney	3,600.00	
514315	Legal	14,155.00	
515310	Engineering	143,991.97	
517710	Debt Principle - Waldron	82,914.22	
517715	Debt Principle - HIB	4,252.96	
517720	Debt Interest - Waldron	3,484.29	
517725	Debt Interest - HIB	10,345.53	
519410	SL Breeze	2,574.64	
537520	Chemicals	14,719.80	
538340	Grant Management	19,260.00	
538430	Electric - Pump Station	6,546.51	
538460	Maintenance-Pump Station	1,824.88	
538465	Canal Restoration	4,425.12	
538466	Maintenance - Vehicle	1,586.56	
538526	Shop Tools and Supplies	4,487.90	
538527	Operating Equipment	5,177.87	
538610	Land Acquisition	33,240.51	
541430	Electric - St Lights	53,603.54	
572430	Electric - Parks & Median Signs	1,472.86	
572460	Maintenance-Parks	7,799.68	
	Total 01 - General Fund	2,056,889.63	2,056,889.63

Spring Lake Improvement District
Normal Trial Balance - Trial Balance by Fund
41 - Water Fund
From 5/1/2015 Through 5/31/2015

Account Code	Account Title	Debit Balance	Credit Balance
101100	Cash Operating	66,137.71	
101200	State Board Fund A	11,112.44	
101300	State Board R & R Fund A	9,917.00	
101700	Capital Projects	168,640.23	
101800	Renewal & Replacement	301,565.36	
101900	Operating Reserve	163,299.98	
101905	Certificate of Deposit	326,288.16	
102100	Petty Cash	100.00	
115200	A/R-Billing	84,782.19	
117000	Allowance for Uncollectible A/R		24,731.03
131105	Due from General Fund	152,400.00	
131107	Due from Wastewater	50,000.00	
161900	Land-Water Fund	7,014.20	
162900	Buildings-Water	284,120.58	
163900	Accumulated Depreciation		2,240,548.15
164912	Water System	2,720,406.42	
166902	Equipment-Enterprise Funds	221,927.24	
207101	Street Lights on Water Bill		8.74
207102	Mosquito on Water Bill		3.08
207105	Wastewater on Water Bill		22.23
210100	Compensated Absences		10,634.48
220100	Customer Deposits		54,232.44
220200	Refunds	0.91	
229100	Due to AFLAC		159.72
229200	Due to New York Life	48.56	
229400	Due to Pension		1,984.01
229500	Due to Health Insurance		1,098.91
229700	SEP/IRA Employee Contribution		199.82
229800	Roth IRA - Employee Contribution		750.00
271000	Unreserved Fund Balance		2,134,047.61
343300	Water Revenue		373,674.42
343303	Backflow Fees		367.00
361100	Interest Income		1,420.47
369903	Miscellaneous Income		3,980.92
511110	Supervisor Fees	1,400.00	
513120	Salaries	121,515.15	
513210	FICA	9,295.64	
513220	Pension	6,345.11	
513230	Health Insurance	24,953.62	
513240	Worker's Compensation	6,829.17	
513342	Computer Services	7,488.70	
513343	Refuse Removal	444.15	
513344	Pest Control	100.20	
513345	Janitorial	757.62	
513415	Telephone	3,287.27	
513430	Electric - Offices	1,494.79	
513450	Insurance	18,286.80	
513480	Legal Advertising	163.00	
513491	Recording Fees & Charges	297.00	
513492	Credit Card Fees	1,719.37	
513510	Office Supplies	2,245.21	
513520	Postage	3,643.83	
513525	Fuel & Lubricants	3,399.14	
513527	Uniform Rental	915.09	
513542	Memberships	2,189.00	

Spring Lake Improvement District
Normal Trial Balance - Trial Balance by Fund
41 - Water Fund
From 5/1/2015 Through 5/31/2015

Account Code	Account Title	Debit Balance	Credit Balance
513550	Training and Conferences	1,400.78	
513620	Building Maintenance	1,607.05	
513630	Renewal & Replacement	9,475.00	
514310	Attorney	2,800.00	
533340	Contractual Services	850.00	
533348	Potable Water Quality	1,160.00	
533430	Electric - Water Plant	8,483.44	
533460	Maintenance-Water Plant	1,021.38	
533495	Cross Connection Control	10,038.00	
533525	Maintenance-Water Distribution	8,553.11	
533630	Hydrant Testing	576.00	
537520	Chemicals	9,881.75	
538466	Maintenance - Vehicle	2,798.29	
538526	Shop Tools and Supplies	2,388.99	
538527	Operating Equipment	2,298.40	
	Total 41 - Water Fund	4,847,863.03	4,847,863.03

Spring Lake Improvement District
Normal Trial Balance - Trial Balance by Fund
42 - Lot Mowing Fund
From 5/1/2015 Through 5/31/2015

Account Code	Account Title	Debit Balance	Credit Balance
101100	Cash Operating	59,200.59	
101200	State Board Fund A	1,785.67	
101800	Renewal & Replacement	28,475.00	
101900	Operating Reserve	134,102.23	
115200	A/R-Billing	51,973.74	
117000	Allowance for Uncollectible A/R		51,973.74
133100	Due from Other Govt - PY Taxes	27,150.00	
133200	Allowance for doubtful - due from Other Govt.		27,150.00
163900	Accumulated Depreciation		181,778.22
166902	Equipment-Enterprise Funds	254,038.86	
210100	Compensated Absences		4,716.96
229100	Due to AFLAC		57.69
229200	Due to New York Life		4.14
229400	Due to Pension	485.70	
229500	Due to Health Insurance		3,403.57
229700	SEP/IRA Employee Contribution		220.38
229800	Roth IRA - Employee Contribution		20.00
271000	Unreserved Fund Balance		213,812.29
343901	Lot Mowing Assessments		177,891.72
343902	Lot Mow Billing		4,104.00
361100	Interest Income		171.18
511110	Supervisor Fees	800.00	
513120	Salaries	54,693.67	
513210	FICA	4,184.60	
513220	Pension	1,624.51	
513230	Health Insurance	14,546.82	
513240	Worker's Compensation	3,304.45	
513318	Tax Collection Fees	5,341.14	
513342	Computer Services	886.69	
513343	Refuse Removal	253.80	
513344	Pest Control	100.20	
513345	Janitorial	457.60	
513415	Telephone	883.51	
513430	Electric - Offices	854.18	
513450	Insurance	3,047.80	
513510	Office Supplies	1,199.40	
513520	Postage	82.19	
513525	Fuel & Lubricants	9,473.53	
513527	Uniform Rental	914.16	
513542	Memberships	125.00	
513550	Training and Conferences	144.80	
514310	Attorney	1,600.00	
538466	Maintenance - Vehicle	101.88	
538526	Shop Tools and Supplies	1,278.60	
538527	Operating Equipment	1,011.24	
539460	Maintenance-Lot Mowing	1,182.33	
	Total 42 - Lot Mowing Fund	665,303.89	665,303.89

Spring Lake Improvement District
Normal Trial Balance - Trial Balance by Fund
43 - Wastewater
From 5/1/2015 Through 5/31/2015

Account Code	Account Title	Debit Balance	Credit Balance
101100	Cash Operating	11,817.06	
207103	Due To Water		50,000.00
343500	Wastewater Revenue		28,350.07
513450	Insurance	503.00	
513510	Office Supplies	87.33	
513600	Capital Outlay	21,992.50	
513630	Renewal & Replacement	1,415.52	
515310	Engineering	19,435.00	
535340	Wastewater Testing	2,350.00	
535430	Electric - Wastewater Plant	1,721.11	
535460	Maintenance - Wasterwater	10,000.00	
535465	Step System	6,066.55	
537520	Chemicals	462.00	
538527	Operating Equipment	2,500.00	
	Total 43 - Wastewater	78,350.07	78,350.07
Report Total		7,648,406.62	7,648,406.62
Report Difference		0.00	

Spring Lake Improvement District
 Check/Voucher Register - SLID-Check Register
 101100 - Cash Operating
 From 5/1/2015 Through 5/31/2015

Effective Date	Check Number	Payee	Check Amount	Transaction Description	Spoiled
5/27/2015	10658	Clay Shrum	(108.00)	FRWA CONFERENCE PER DIEM	No
5/7/2015	11371	David Jamison	100.00	Deposit Refund 7533 Valencia Road	No
5/7/2015	11372	Elizabeth Dehass	55.44	Deposit Refund 6300 Sherman Terrace	No
5/7/2015	11373	Hornick Homes	100.00	Deposit Refund 6517 Concord Street	No
5/8/2015	11374	AA Electric	535.37	ALTERNATING RELAY	No
5/8/2015		AA Electric	455.33	DUPLEXOR ALTERNAING RELAY	No
5/8/2015	11375	ALPHA GENERAL	183.65	MISC PARTS	No
5/8/2015		ALPHA GENERAL	961.67	PUMP, FLOATS, LIDS	No
5/8/2015	11376	American Water Works Association	354.00	MEMBERSHIP DUES	No
5/8/2015	11377	Arlene Klingbiel	100.00	MEETING MAY 2015	No
5/8/2015	11378	Baker Septic Installations, Inc.	140.00	RENTAL SERVICE MAY 2015	No
5/8/2015	11379	Batteries Plus	101.70	BATTERIES	No
5/8/2015	11380	Bill Lawens	100.00	MEETING MAY 2015	No
5/8/2015	11381	William J Nielander	1,000.00	ATTORNEY FEES MAY 2015	No
5/8/2015	11382	Blue Tarp Financial, Inc	171.96	AMBER LED STROBE	No
5/8/2015		Blue Tarp Financial, Inc	254.66	SOCKET SETS, WRENCH, SCREWDRIVER SET	No
5/8/2015	11383	Brian Acker	100.00	MEETING MAY 2015	No
5/8/2015	11384	Byrd Information Technology Services	75.00	IT SUPPORT	No
5/8/2015	11385	Central Security & Electronics, Inc.	96.00	ALARM SYSTEM SERVICE	No
5/8/2015	11386	CITY ELECTRIC SUPPLY CO	57.85	DUPLEX ALTERNATING RELAY	No
5/8/2015		CITY ELECTRIC SUPPLY CO	43.10	MISC PARTS	No
5/8/2015	11387	Clay Shrum	47.00	FWRC CONFERENCE CLAY SHRUM	No
5/8/2015	11388	Clifton Larson Allen LLP	400.00	APRIL 2015 ACCOUNTING SERVICES	No
5/8/2015	11389	Creative Printing	512.04	POSTAGE APRIL 2015 BREEZE	No
5/8/2015		Creative Printing	347.10	VOL 6 ISSUE 3 APRIL 2015 BREEZE	No
5/8/2015	11390	Deborah Cleveland	200.00	CLEANING SERVICES MAY 2015	No
5/8/2015	11391	The Dumont Company, Inc.	973.20	LIQUID BLEACH	No
5/8/2015	11392	ELECTRICAL WHOLESALERS, INC	78.62	MISC PARTS	No
5/8/2015	11393	Eric T. Zwyayer, Tax Collector	43.00	BOAT TAG EXHG61531112	No
5/8/2015		Eric T. Zwyayer, Tax Collector	68.00	BOAT TAG FMC48555M79K	No
5/8/2015	11394	Flowers Chemical Laboratories	145.00	WATER SAMPLES	No
5/8/2015	11395	Gary Behrendt	100.00	MEETING MAY 2015	No
5/8/2015	11396	Guardian Community Resource Mgmt, Inc	1,280.00	TASK ORDER 1 MAY 2015	No
5/8/2015		Guardian Community Resource Mgmt, Inc	1,360.00	TASK ORDER 3 MAY 2015	No
5/8/2015	11397	Hach Company	845.17	CHLORINE TESTING KITS	No
5/8/2015	11398	HAJOCA CORPORATION	81.58	PLASTICE CASE 15 AMP	No

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Effective Date	Check Number	Payee	Check Amount	Transaction Description	Spoiled
5/8/2015	11399	Highlands County Board of Commissioners	10.00	DUMP FEE	No
5/8/2015	11400	HD Supply Waterworks, LTD	386.19	FABRIC FILTERS	No
5/8/2015	11401	HD Supply Waterworks, LTD	135.96	PVC	No
5/8/2015	11402	Joe DeCerbo	393.44	REIMBURSEMENTS MAY 2015	No
5/8/2015	11403	Laye's Tire Service	16.00	TIRE REPAIR	No
5/8/2015	11404	Laye's Tire Service	681.91	TIRES FOR W3 FORD F150	No
5/8/2015	11405	Progressive Waste Solutions	141.00	APRIL 2015 SERVICE	No
5/8/2015	11406	Progressive Waste Solutions	141.00	MAY 2015 SERVICE	No
5/8/2015	11407	Robbins Nursery	198.70	PTINE BARK	No
5/8/2015	11408	Short Environmental Laboratories, Inc.	780.00	GROUNDWATER ANALYSIS	No
5/8/2015	11409	Short Environmental Laboratories, Inc.	60.00	REUSE	No
5/8/2015	11410	Short Environmental Laboratories, Inc.	100.00	REUSE SAMPLES	No
5/8/2015	11411	Short Environmental Laboratories, Inc.	370.00	WASTE SAMPLES	No
5/8/2015	11412	Spring Lake Lawn & Garden Center	106.36	MISC SUPPLIES FOR SEWER PLANT AND PARKS	No
5/8/2015	11413	Somers Irrigation	57.24	HOSE CLAMP, VALVES, PVC	No
5/8/2015	11414	Somers Irrigation	290.89	VALVES, PVC, MISC SUPPLIES	No
5/8/2015	11415	STROEMER & COMPANY	1,955.00	PROGRESS BILLING #1 FY 2014 AUDIT	No
5/8/2015	11416	Taylor Oil	3,544.96	GAS AND DIESEL FUEL	No
5/8/2015	11417	Tim Mckenna	100.00	MEETING MAY 2015	No
5/8/2015	11418	Tractor Supply Credit Plan	9.99	SPRAY NYLON	No
5/8/2015	11419	Tractor Supply Credit Plan	53.85	T POSTS	No
5/8/2015	11420	Tradewinds Power Corp	390.00	WATER PUMP	No
5/8/2015	11421	Triangle Hardware	175.28	BRASS HOSE, ADAPTORS, MISC SUPPLIES	No
5/8/2015	11422	Triangle Hardware	57.18	BRASS PARTS	No
5/8/2015	11423	Triangle Hardware	21.85	BRUSH, CHANNEL LOCK	No
5/8/2015	11424	Triangle Hardware	1.99	HOSE BARB	No
5/8/2015	11425	Triangle Hardware	83.30	MISC SUPPLIES	No
5/8/2015	11426	Triangle Hardware	74.40	PRESSURE GAGE, MALE ADAPTOR, BUSHINGS	No
5/8/2015	11427	Triangle Hardware	8.46	PVC PIPE	No
5/8/2015	11428	Triangle Hardware	19.35	RED/WHITE REFLECTOR TAPE	No
5/8/2015	11429	Triangle Hardware	29.99	SOCKET SET	No
5/8/2015	11430	Unifirst Corporation	166.45	UNIFORM AND JANITORIAL SERVICE	No
5/8/2015	11431	Unifirst Corporation	182.75	UNIFORM AND JANITORIAL SERVICES	No
5/8/2015	11432	USA Blue Book	60.58	SERIAL CABLE	No
5/8/2015	11433	Verizon Wireless	145.26	TELEPHONE SERVICE MAY 2015	No
5/8/2015	11434	Xerox Corporation	159.42	APRIL 2015	No
5/8/2015	11435	Zee Medical Service Co.	57.90	GLOVES	No
5/8/2015	11436		0.00		Yes

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Effective Date	Check Number	Payee	Check Amount	Transaction Description	Spoiled
5/11/2015	11420		0.00		Yes
5/11/2015	11421	Carquest Auto Parts Stores	114.06	5 GALLONS OIL	No
5/11/2015		Carquest Auto Parts Stores	21.15	8 PIECE BORING SET	No
5/11/2015		Carquest Auto Parts Stores	204.52	BATTERIES AND OIL FILTERS	No
5/11/2015		Carquest Auto Parts Stores	49.87	CARB CLEANER, RAD FLUSH, GASKETS	No
5/11/2015		Carquest Auto Parts Stores	14.81	CIRCUIT TESTER	No
5/11/2015		Carquest Auto Parts Stores	31.86	COOLANT FILTER	No
5/11/2015		Carquest Auto Parts Stores	32.78	COOLANT, FILTERS	No
5/11/2015		Carquest Auto Parts Stores	99.00	CYLINDER	No
5/11/2015		Carquest Auto Parts Stores	9.80	FUEL LINE	No
5/11/2015		Carquest Auto Parts Stores	93.60	GREASE AND MOTOR OIL	No
5/11/2015		Carquest Auto Parts Stores	302.61	HYDRAULIC FLUID	No
5/11/2015		Carquest Auto Parts Stores	328.89	HYDRAULIC HOSE	No
5/11/2015		Carquest Auto Parts Stores	12.47	TERMINAL KIT	No
5/11/2015	11422	Cauffield & Sons Inc	112.50	REPAIR ELECTRIC PANEL AT PUMP STATION	No
5/11/2015	11423	Century Link	64.12	MAY 2015 PHONE SERVICE	No
5/11/2015		Century Link	605.20	MAY 2015 SERVICE	No
5/11/2015	11424	Hydro Corp	1,260.00	CROSS CONNECTION INSPECT AND REPORTING	No
5/11/2015	11425	JOE TROJA	200.00	MONITOR STEP SYSTEM 3-11 TO 4-11	No
5/11/2015		JOE TROJA	200.00	MONITOR STEP SYSTEM 4-141 TO 5-11	No
5/11/2015	11426	New York Life	72.79	LIFE INSURANCE	No
5/11/2015	11427	Ramba Consulting group, LLC	2,000.00	LEGISLATIVE CONSULTING THROUGH APRIL 2015	No
5/11/2015	11428	Ring Power Corporation	132.06	ALARM	No
5/11/2015		Ring Power Corporation	127.69	HYDREMA PARTS	No
5/11/2015		Ring Power Corporation	46.23	LATCH FOR MOWTRIM	No
5/11/2015		Ring Power Corporation	1,492.92	PARTS AND LABOR BOOM MOWER REPAIR	No
5/11/2015		Ring Power Corporation	83.55	PARTS MANUAL	No
5/11/2015		Ring Power Corporation	271.56	REPLACE TRANS OIL	No
5/11/2015		Sunshine State One Call of Florida Inc.	25.00	LOCATE TICKETS APRIL 2015	No
5/11/2015	11429	Unifirst Corporation	146.65	UNIFORM AND JANITORIAL SUPPLIES	No
5/13/2015	11431	Nielander Lawfirm Trust Account	33,240.51	Land Acquisition	No
5/13/2015	11432	FASD	1,200.00	FASD Conference June 2015 (Joe, Clay, Brian)	No
5/27/2015	11433	Arelene Johnson	21.34	Deposit Refund 7700 Granada Road	No
5/27/2015	11434	Brian Kampman	65.30	Refund Payment error should have been for Property Asso	No
5/27/2015	11435	ALPHA GENERAL	801.45	3 pumps	No
5/27/2015		ALPHA GENERAL	19.90	Step System Parts	No
5/27/2015	11436	Blue Tarp Financial, Inc	221.51	14.4 Vol Replacement 3 Air Cut off tool	No
5/27/2015		Blue Tarp Financial, Inc	47.26	Pipe Wrench Set	No
5/27/2015	11437	Brooker Fence Company, Inc.	905.00	Fencing for entrance signs	No

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Effective Date	Check Number	Payee	Check Amount	Transaction Description	Spoiled
5/27/2015	11438	Byrd Information Technology Services	318.75	IT Support	No
5/27/2015	11439	CITY ELECTRIC SUPPLY CO	301.10	STEP SYSTEM PARTS	No
5/27/2015	11440	Classic Asphalt	2,175.00	Resurface parking lot and driveway at District Office	No
5/27/2015	11441	Clay Shrum	108.00	FRWA CONFERENCE PER DIEM	No
5/27/2015	11442	Craig A. Smith & Associates	4,302.50	Const Services STA through April 30, 2015	No
5/27/2015	11443	Craig A. Smith & Associates	3,872.00	Professional Services through April 30, 2015	No
5/27/2015	11444	Creative Printing	57.00	Business Cards	No
5/27/2015	11444	Crystal Springs	19.73	Cooler Rental	No
5/27/2015	11445	Florida Dept. of Environmental Protection (FDEP)	100.00	STORAGE TANK REGISTRATION	No
5/27/2015	11446	The Dumont Company, Inc.	462.80	CHLORINE	No
5/27/2015	11447	ELECTRICAL WHOLESALERS, INC	16.05	1 LB DUCT SEAL	No
5/27/2015	11448	ELECTRICAL WHOLESALERS, INC	48.12	MISC SUPPLIES	No
5/27/2015	11449	Flowers Chemical Laboratories	122.50	WATER SAMPLES	No
5/27/2015	11449	Friends of Istokpoga	25.00	ANNUAL DUES	No
5/27/2015	11450	Guardian Community Resource Mgmt, Inc	1,050.00	TASK ORDER 2 STA PROJECT	No
5/27/2015	11451	Home Depot Credit Services	336.32	PAINT AND SUPPLIES	No
5/27/2015	11452	Newton Crouch Inc.	32.62	NOZZLE TIP FOR SPRAYER	No
5/27/2015	11453	Preferred Governmental Insurance Trust	1,764.33	WORKERS COMP	No
5/27/2015	11454	Pugh Utilities Services, Inc	4,800.00	WASTEWATER PLANT OPERATIONS 4-11 TO 5-10	No
5/27/2015	11455	Pugh Utilities Services, Inc	150.00	WATER PLANT OPERATIONS 4-24, 27, 29 2015	No
5/27/2015	11455	Safety Zone Specialists	576.00	FIRE HYDRANT MARKERS	No
5/27/2015	11456	Short Environmental Laboratories, Inc.	430.00	WASTEWATER SAMPLES	No
5/27/2015	11457	STROEMER & COMPANY	1,423.50	PROGRESS BILLING #2 FY 2014 AUDIT	No
5/27/2015	11458	Taylor Oil	3,039.04	DIESEL AND UNLEADED	No
5/27/2015	11459	Taylor Oil	63.46	NOZZLES FOR GAS PUMP	No
5/27/2015	11459	Two Boring Kin	272.00	DIRECTIONAL BORE SPRING LAKE BLVD	No
5/27/2015	11460	Unifirst Corporation	349.20	UNIFORM AND JANITORIAL SERVICE	No
5/27/2015	11461	Verizon Wireless	150.26	ON CALL CELLPHONE	No
5/27/2015	11462	Vistalogix Corporation	1,609.60	WEBSITE DEVELOPMENT	No
5/13/2015	16339379	Caterpillar Financial Services Corporation	2,991.37	Boom Mower Lease May 2015	No
5/26/2015	16362451	Caterpillar Financial Services Corporation	2,348.04	Dump Truck May 2015	No
5/8/2015	310001May2...	Harbor Community Bank	2,126.48	Harbor Community Loan May 2015	No
5/4/2015	5FWRC		156.38	FWRC-CONFERENCE CLAY SHRUM ORLANDO 5-4-15	No
5/14/2015	664792	Simplifile E Recording	60.00	Recording Fees Release of Water Liens	No
5/14/2015	77074423	Office Max	90.94	Keyboard and Mouse	No
5/20/2015	9723845491	Staples Office Supply	45.78	LABEL TAPE AND MARKERS	No
5/26/2015	AFLACMAY2...	Aflac	910.24	AFLAC MAY 2015	No

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5/15/2015	DE06393280...	Duke Energy	13.82	Parks April 2015	No
5/26/2015	DE15329913...	Duke Energy	319.57	MAY 2015	No
5/27/2015	DE21599614...	Duke Energy	527.40	MAY 2015 SEWER PLANT PHASE 3	No
5/27/2015	DE26379375...	Duke Energy	23.06	MAY 2015 OAK LEAFE LIFT STATION	No
5/15/2015	DE30895512...	Duke Energy	13.45	APRIL 2015	No
5/15/2015	DE39774503...	Duke Energy	16.31	APRIL 2015	No
5/15/2015	DE55044046...	Duke Energy	11.89	APRIL 2015	No
5/15/2015	DE60412074...	Duke Energy	13.45	APRIL 2015	No
5/27/2015	DE67991560...	Duke Energy	299.81	MAY 2015	No
5/15/2015	DE73469830...	Duke Energy	13.45	APRIL 2015	No
5/15/2015	DE73819030...	Duke Energy	128.70	SEWER PLANT PHASE 1 APRIL 2015	No
5/5/2015	DE74031656...	Duke Energy	7,665.08	APRIL 2015 STREET LIGHTS	No
5/15/2015	DE74390240...	Duke Energy	18.58	APRIL 2015	No
5/27/2015	DE74393121...	Duke Energy	302.08	PUMP STATION MAY 2015	No
5/5/2015	DE74398881...	Duke Energy	7.59	APRIL 2015 PARKS	No
5/15/2015	DE74439204...	Duke Energy	43.68	OLD SHOP APRIL 2015	No
5/26/2015	DE74440644...	Duke Energy	1,061.81	WATER PLANT MAY 2015	No
5/15/2015	DE74607696...	Duke Energy	11.89	APRIL 2015	No
5/15/2015	DE74612016...	Duke Energy	91.73	COMMUNITY CENTER APRIL 2015	No
5/15/2015	DE87107875...	Duke Energy	43.29	MAIN LIFT STATION CLUBHOUSE LN APRIL 2015	No
5/6/2015	EFTPS05062...	EFTPS (PAYROLL TAXES)	3,107.44	Payroll Taxes w/e 5-6-2015	No
5/13/2015	EFTPS05132...	EFTPS (PAYROLL TAXES)	3,017.30	Payroll Taxes w/e 5-13-2015	No
5/18/2015	EFTPS05202...	EFTPS (PAYROLL TAXES)	3,038.52	Payroll Taxes w/e 5-20-2015	No
5/26/2015	EFTPS05272...	EFTPS (PAYROLL TAXES)	3,099.10	Payroll Tax Liabilities w/e 5-27-15	No
5/5/2015	EXPERTPay05...	Expert Pay	66.46	Child Support w/e 5-6-2015	No
5/13/2015	EXPERTPAY0...	Expert Pay	66.46	Child Support w/e 5-13-15	No
5/18/2015	EXPERTPAY0...	Expert Pay	66.46	CHILD SUPPORT W/E 5-20-2015	No
5/26/2015	EXPERTPAY0...	Expert Pay	66.46	Child Support w/e 5-27-15	No
5/27/2015	UJune2015	United Health Care Insurance Company	6,305.81	June 2015	No
5/4/2015	V3504	Catherine D. Angell	900.70	Employee: 01; Pay Date: 5/6/2015	No
5/4/2015	V3505	Cynthia D. Bacon	417.71	Employee: 28; Pay Date: 5/6/2015	No
5/4/2015	V3506	Wellington E. Clarke	525.00	Employee: 02; Pay Date: 5/6/2015	No
5/4/2015	V3507	Joseph T. DeCervo	1,373.16	Employee: 03; Pay Date: 5/6/2015	No
5/4/2015	V3508	Robert E. Hill	491.36	Employee: 24; Pay Date: 5/6/2015	No
5/4/2015	V3509	John Laiosa	520.74	Employee: 10; Pay Date: 5/6/2015	No
5/4/2015	V3510	Randolph Nelson	829.40	Employee: 12; Pay Date: 5/6/2015	No
5/4/2015	V3511	Joshua R. Nolen	536.95	Employee: 18; Pay Date: 5/6/2015	No
5/4/2015	V3512	Brian L. Patrick	456.38	Employee: 13; Pay Date: 5/6/2015	No
5/4/2015	V3513	Anthony L. Plyley	455.02	Employee: 26; Pay Date: 5/6/2015	No

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5/4/2015	V3514	Tyler A. Sapp	468.25	Employee: 25; Pay Date: 5/6/2015	No
5/4/2015	V3515	Clay R. Shrum Sr.	919.57	Employee: 15; Pay Date: 5/6/2015	No
5/4/2015	V3516	Matthew C. Thompson	495.15	Employee: 23; Pay Date: 5/6/2015	No
5/11/2015	V3517	Catherine D. Angell	900.70	Employee: 01; Pay Date: 5/13/2015	No
5/11/2015	V3518	Cynthia D. Bacon	417.73	Employee: 28; Pay Date: 5/13/2015	No
5/11/2015	V3519	Wellington E. Clarke	524.99	Employee: 02; Pay Date: 5/13/2015	No
5/11/2015	V3520	Joseph T. DeCervo	1,373.15	Employee: 03; Pay Date: 5/13/2015	No
5/11/2015	V3521	Robert E. Hill	491.36	Employee: 24; Pay Date: 5/13/2015	No
5/11/2015	V3522	John Laiosa	520.74	Employee: 10; Pay Date: 5/13/2015	No
5/11/2015	V3523	Randolph Nelson	829.40	Employee: 12; Pay Date: 5/13/2015	No
5/11/2015	V3524	Joshua R. Nolen	413.92	Employee: 18; Pay Date: 5/13/2015	No
5/11/2015	V3525	Brian L. Patrick	456.37	Employee: 13; Pay Date: 5/13/2015	No
5/11/2015	V3526	Anthony L. Plyley	455.02	Employee: 26; Pay Date: 5/13/2015	No
5/11/2015	V3527	Tyler A. Sapp	361.14	Employee: 25; Pay Date: 5/13/2015	No
5/11/2015	V3528	Clay R. Shrum Sr.	919.57	Employee: 15; Pay Date: 5/13/2015	No
5/11/2015	V3529	Matthew C. Thompson	495.16	Employee: 23; Pay Date: 5/13/2015	No
5/18/2015	V3530	Catherine D. Angell	900.70	Employee: 01; Pay Date: 5/20/2015	No
5/18/2015	V3531	Cynthia D. Bacon	417.71	Employee: 28; Pay Date: 5/20/2015	No
5/18/2015	V3532	Wellington E. Clarke	525.00	Employee: 02; Pay Date: 5/20/2015	No
5/18/2015	V3533	Joseph T. DeCervo	1,373.16	Employee: 03; Pay Date: 5/20/2015	No
5/18/2015	V3534	Robert E. Hill	491.36	Employee: 24; Pay Date: 5/20/2015	No
5/18/2015	V3535	John Laiosa	520.74	Employee: 10; Pay Date: 5/20/2015	No
5/18/2015	V3536	Randolph Nelson	829.40	Employee: 12; Pay Date: 5/20/2015	No
5/18/2015	V3537	Joshua R. Nolen	468.07	Employee: 18; Pay Date: 5/20/2015	No
5/18/2015	V3538	Brian L. Patrick	456.37	Employee: 13; Pay Date: 5/20/2015	No
5/18/2015	V3539	Anthony L. Plyley	455.02	Employee: 26; Pay Date: 5/20/2015	No
5/18/2015	V3540	Tyler A. Sapp	361.14	Employee: 25; Pay Date: 5/20/2015	No
5/18/2015	V3541	Clay R. Shrum Sr.	919.57	Employee: 15; Pay Date: 5/20/2015	No
5/18/2015	V3542	Matthew C. Thompson	495.15	Employee: 23; Pay Date: 5/20/2015	No
5/26/2015	V3543	Catherine D. Angell	900.70	Employee: 01; Pay Date: 5/27/2015	No
5/26/2015	V3544	Cynthia D. Bacon	417.72	Employee: 28; Pay Date: 5/27/2015	No
5/26/2015	V3545	Wellington E. Clarke	524.99	Employee: 02; Pay Date: 5/27/2015	No
5/26/2015	V3546	Joseph T. DeCervo	1,373.16	Employee: 03; Pay Date: 5/27/2015	No
5/26/2015	V3547	Robert E. Hill	568.71	Employee: 24; Pay Date: 5/27/2015	No
5/26/2015	V3548	John Laiosa	520.74	Employee: 10; Pay Date: 5/27/2015	No
5/26/2015	V3549	Randolph Nelson	829.40	Employee: 12; Pay Date: 5/27/2015	No
5/26/2015	V3550	Joshua R. Nolen	468.07	Employee: 18; Pay Date: 5/27/2015	No
5/26/2015	V3551	Brian L. Patrick	533.72	Employee: 13; Pay Date: 5/27/2015	No
5/26/2015	V3552	Anthony L. Plyley	455.02	Employee: 26; Pay Date: 5/27/2015	No

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<u>Effective Date</u>	<u>Check Number</u>	<u>Payee</u>	<u>Check Amount</u>	<u>Transaction Description</u>	<u>Spotted</u>
5/26/2015	V3553	Tyler A. Sapp	361.15	Employee: 25; Pay Date: 5/27/2015	No
5/26/2015	V3554	Clay R. Shrum Sr.	919.57	Employee: 15; Pay Date: 5/27/2015	No
5/26/2015	V3555	Matthew C. Thompson	495.15	Employee: 23; Pay Date: 5/27/2015	No
Report Total			166,497.94		

Spring Lake Improvement District
Posted General Ledger Transactions - Cash Disbursements

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
CD2015-45	5/5/2015	229300	Child Support Payable	Water	66.46		Child Support w/e 5-6-2015
		Total 229300	Child Support Payable		66.46	0.00	
CD2015-45	5/5/2015	101100	Cash Operating	Water		66.46	Child Support w/e 5-6-2015
		Total 101100	Cash Operating		0.00	66.46	
CD2015-45	5/6/2015	217100	FICA Liability	Drainage	486.32		Payroll Taxes w/e 5-6-2015
CD2015-45	5/6/2015	217100	FICA Liability	Parks	163.04		Payroll Taxes w/e 5-6-2015
CD2015-45	5/6/2015	217100	FICA Liability	Mosquito	7.64		Payroll Taxes w/e 5-6-2015
CD2015-45	5/6/2015	217100	FICA Liability	General Government	192.36		Payroll Taxes w/e 5-6-2015
CD2015-45	5/6/2015	217100	FICA Liability	Water	607.78		Payroll Taxes w/e 5-6-2015
CD2015-45	5/6/2015	217100	FICA Liability	Lot Mowing	260.04		Payroll Taxes w/e 5-6-2015
		Total 217100	FICA Liability		1,717.18	0.00	
CD2015-45	5/6/2015	217200	Federal Tax Liability	Drainage	352.92		Payroll Taxes w/e 5-6-2015
CD2015-45	5/6/2015	217200	Federal Tax Liability	Parks	110.97		Payroll Taxes w/e 5-6-2015
CD2015-45	5/6/2015	217200	Federal Tax Liability	Mosquito	4.80		Payroll Taxes w/e 5-6-2015
CD2015-45	5/6/2015	217200	Federal Tax Liability	General Government	169.70		Payroll Taxes w/e 5-6-2015
CD2015-45	5/6/2015	217200	Federal Tax Liability	Water	561.46		Payroll Taxes w/e 5-6-2015
CD2015-45	5/6/2015	217200	Federal Tax Liability	Lot Mowing	190.41		Payroll Taxes w/e 5-6-2015
		Total 217200	Federal Tax Liability		1,390.26	0.00	
CD2015-45	5/6/2015	101100	Cash Operating	Drainage		486.32	Payroll Taxes w/e 5-6-2015
CD2015-45	5/6/2015	101100	Cash Operating	Parks		163.04	Payroll Taxes w/e 5-6-2015
CD2015-45	5/6/2015	101100	Cash Operating	Mosquito		7.64	Payroll Taxes w/e 5-6-2015
CD2015-45	5/6/2015	101100	Cash Operating	General Government		192.36	Payroll Taxes w/e 5-6-2015
CD2015-45	5/6/2015	101100	Cash Operating	Water		607.78	Payroll Taxes w/e 5-6-2015
CD2015-45	5/6/2015	101100	Cash Operating	Lot Mowing		260.04	Payroll Taxes w/e 5-6-2015
		Total 101100	Cash Operating			260.04	
CD2015-45	5/6/2015	101100	Cash Operating	Drainage		352.92	Payroll Taxes w/e 5-6-2015
CD2015-45	5/6/2015	101100	Cash Operating	Parks		110.97	Payroll Taxes w/e 5-6-2015
CD2015-45	5/6/2015	101100	Cash Operating	Mosquito		4.80	Payroll Taxes w/e 5-6-2015
CD2015-45	5/6/2015	101100	Cash Operating	General Government		169.70	Payroll Taxes w/e 5-6-2015
CD2015-45	5/6/2015	101100	Cash Operating	Water		561.46	Payroll Taxes w/e 5-6-2015
CD2015-45	5/6/2015	101100	Cash Operating	Lot Mowing		190.41	Payroll Taxes w/e 5-6-2015
		Total 101100	Cash Operating			190.41	

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Total CD2015-45		Total 101100	Cash Operating		0.00	3,107.44	
CD2015-48	5/4/2015	513550	Training and Conferences	Water	3,173.90	3,173.90	FWRC CONFERENCE CLAY SHRUM ORLANDO 5-4-15
		Total 513550	Training and Conferences		156.38	0.00	
CD2015-48	5/4/2015	101100	Cash Operating	Water		156.38	FWRC CONFERENCE CLAY SHRUM ORLANDO 5-4-15
Total CD2015-48		Total 101100	Cash Operating		0.00	156.38	
CD2015-49	5/8/2015	517715	Debt Principle - HIB	General Government	2,126.48		Harbor Community Loan May 2015
Total CD2015-49		Total 517715	Debt Principle - HIB		2,126.48	0.00	
CD2015-49	5/8/2015	101100	Cash Operating	General Government		2,126.48	Harbor Community Loan May 2015
Total CD2015-49		Total 101100	Cash Operating		0.00	2,126.48	
CD2015-49	5/13/2015	513445	Equipment Lease	General Government	2,991.37		Boom Mower Lease May 2015
Total CD2015-49		Total 513445	Equipment Lease		2,991.37	0.00	
CD2015-49	5/13/2015	101100	Cash Operating	General Government		2,991.37	Boom Mower Lease May 2015
Total CD2015-49		Total 101100	Cash Operating		0.00	2,991.37	
CD2015-49	5/15/2015	572430	Electric - Parks & Median Signs	Parks	13.82		Parks April 2015
Total CD2015-49		Total 572430	Electric - Parks & Median Signs		13.82	0.00	
CD2015-49	5/15/2015	101100	Cash Operating	Parks		13.82	Parks April 2015
Total CD2015-49		Total 101100	Cash Operating			13.82	

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Total CD2015-49		Total 101100	Cash Operating		0.00	13.82	
					5,131.67	5,131.67	
CD2015-50	5/13/2015	217100	FICA Liability	Drainage	476.76		Payroll Taxes w/e 5-13-2015
CD2015-50	5/13/2015	217100	FICA Liability	Parks	152.28		Payroll Taxes w/e 5-13-2015
CD2015-50	5/13/2015	217100	FICA Liability	Mosquito	7.64		Payroll Taxes w/e 5-13-2015
CD2015-50	5/13/2015	217100	FICA Liability	General Government	192.36		Payroll Taxes w/e 5-13-2015
CD2015-50	5/13/2015	217100	FICA Liability	Water	598.64		Payroll Taxes w/e 5-13-2015
CD2015-50	5/13/2015	217100	FICA Liability	Lot Mowing	243.98		Payroll Taxes w/e 5-13-2015
		Total 217100	FICA Liability		1,671.66	0.00	
CD2015-50	5/13/2015	217200	Federal Tax Liability	Drainage	343.54		Payroll Taxes w/e 5-13-2015
CD2015-50	5/13/2015	217200	Federal Tax Liability	Parks	100.43		Payroll Taxes w/e 5-13-2015
CD2015-50	5/13/2015	217200	Federal Tax Liability	Mosquito	4.80		Payroll Taxes w/e 5-13-2015
CD2015-50	5/13/2015	217200	Federal Tax Liability	General Government	169.70		Payroll Taxes w/e 5-13-2015
CD2015-50	5/13/2015	217200	Federal Tax Liability	Water	552.54		Payroll Taxes w/e 5-13-2015
CD2015-50	5/13/2015	217200	Federal Tax Liability	Lot Mowing	174.63		Payroll Taxes w/e 5-13-2015
		Total 217200	Federal Tax Liability		1,345.64	0.00	
CD2015-50	5/13/2015	101100	Cash Operating	Drainage		476.76	Payroll Taxes w/e 5-13-2015
CD2015-50	5/13/2015	101100	Cash Operating	Parks		152.28	Payroll Taxes w/e 5-13-2015
CD2015-50	5/13/2015	101100	Cash Operating	Mosquito		7.64	Payroll Taxes w/e 5-13-2015
CD2015-50	5/13/2015	101100	Cash Operating	General Government		192.36	Payroll Taxes w/e 5-13-2015
CD2015-50	5/13/2015	101100	Cash Operating	Water		598.64	Payroll Taxes w/e 5-13-2015
CD2015-50	5/13/2015	101100	Cash Operating	Lot Mowing		243.98	Payroll Taxes w/e 5-13-2015
CD2015-50	5/13/2015	101100	Cash Operating	Drainage		343.54	Payroll Taxes w/e 5-13-2015
CD2015-50	5/13/2015	101100	Cash Operating	Parks		100.43	Payroll Taxes w/e 5-13-2015
CD2015-50	5/13/2015	101100	Cash Operating	Mosquito		4.80	Payroll Taxes w/e 5-13-2015
CD2015-50	5/13/2015	101100	Cash Operating	General Government		169.70	Payroll Taxes w/e 5-13-2015
CD2015-50	5/13/2015	101100	Cash Operating	Water		552.54	Payroll Taxes w/e 5-13-2015
CD2015-50	5/13/2015	101100	Cash Operating	Lot Mowing		174.63	Payroll Taxes w/e 5-13-2015
		Total 101100	Cash Operating		0.00	3,017.30	
CD2015-50	5/13/2015	229300	Child Support Payable	Water	66.46		Child Support w/e 5-13-15

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		Total 229300	Child Support Payable		66.46	0.00	
CD2015-50	5/13/2015	101100	Cash Operating	Water		66.46	Child Support w/e 5-13-15
		Total 101100	Cash Operating		0.00	66.46	
Total CD2015-50					3,083.76	3,083.76	
CD2015-51	5/14/2015	513491	Recording Fees & Charges	Water	60.00		Recording Fees Release of Water Liens
		Total 513491	Recording Fees & Charges		60.00	0.00	
CD2015-51	5/14/2015	101100	Cash Operating	Water		60.00	Recording Fees Release of Water Liens
		Total 101100	Cash Operating		0.00	60.00	
Total CD2015-51					60.00	60.00	
CD2015-52	4/30/2015	513492	Credit Card Fees	Water	161.47		CC FEES APRIL 2015
		Total 513492	Credit Card Fees		161.47	0.00	
CD2015-52	4/30/2015	101100	Cash Operating	Water		161.47	CC FEES APRIL 2015
		Total 101100	Cash Operating		0.00	161.47	
CD2015-52	5/14/2015	513510	Office Supplies	General Government	31.83		Keyboard and Mouse
CD2015-52	5/14/2015	513510	Office Supplies	Water	31.83		Keyboard and Mouse
CD2015-52	5/14/2015	513510	Office Supplies	Lot Mowing	18.19		Keyboard and Mouse
CD2015-52	5/14/2015	513510	Office Supplies	Parks	9.09		Keyboard and Mouse
		Total 513510	Office Supplies		90.94	0.00	
CD2015-52	5/14/2015	101100	Cash Operating	General Government		31.83	Keyboard and Mouse
CD2015-52	5/14/2015	101100	Cash Operating	Water		31.83	Keyboard and Mouse
CD2015-52	5/14/2015	101100	Cash Operating	Lot Mowing		18.19	Keyboard and Mouse
CD2015-52	5/14/2015	101100	Cash Operating	Parks		9.09	Keyboard and Mouse
		Total 101100	Cash Operating		0.00	90.94	

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CD2015-52	5/26/2015	513430	Electric - Offices	General Government	111.85		MAY 2015
CD2015-52	5/26/2015	513430	Electric - Offices	Water	111.85		MAY 2015
CD2015-52	5/26/2015	513430	Electric - Offices	Lot Mowing	63.91		MAY 2015
CD2015-52	5/26/2015	513430	Electric - Offices	Parks	31.96		MAY 2015
		Total 513430	Electric - Offices		319.57	0.00	
CD2015-52	5/26/2015	101100	Cash Operating	General Government		111.85	MAY 2015
CD2015-52	5/26/2015	101100	Cash Operating	Water		111.85	MAY 2015
CD2015-52	5/26/2015	101100	Cash Operating	Lot Mowing		63.91	MAY 2015
CD2015-52	5/26/2015	101100	Cash Operating	Parks		31.96	MAY 2015
		Total 101100	Cash Operating		0.00	319.57	
CD2015-52	5/26/2015	513445	Equipment Lease	General Government	2,348.04		Dump Truck May 2015
CD2015-52	5/26/2015	513445	Equipment Lease	General Government	2,348.04	0.00	
		Total 513445	Equipment Lease		2,348.04	0.00	
CD2015-52	5/26/2015	101100	Cash Operating	General Government		2,348.04	Dump Truck May 2015
CD2015-52	5/26/2015	101100	Cash Operating	General Government		2,348.04	
		Total 101100	Cash Operating		0.00	2,348.04	
CD2015-52	5/26/2015	533430	Electric - Water Plant	Water	1,061.81		WATER PLANT MAY 2015
CD2015-52	5/26/2015	533430	Electric - Water Plant	Water	1,061.81	0.00	
		Total 533430	Electric - Water Plant		1,061.81	0.00	
CD2015-52	5/26/2015	101100	Cash Operating	Water		1,061.81	WATER PLANT MAY 2015
CD2015-52	5/26/2015	101100	Cash Operating	Water		1,061.81	
		Total 101100	Cash Operating		0.00	1,061.81	
CD2015-52	5/27/2015	535430	Electric - Wastewater Plant	Wastewater	527.40		MAY 2015 SEWER PLANT PHASE 3
CD2015-52	5/27/2015	535430	Electric - Wastewater Plant	Wastewater	527.40	0.00	
		Total 535430	Electric - Wastewater Plant		527.40	0.00	
CD2015-52	5/27/2015	101100	Cash Operating	Wastewater		527.40	MAY 2015 SEWER PLANT PHASE 3
CD2015-52	5/27/2015	101100	Cash Operating	Wastewater		527.40	
		Total 101100	Cash Operating		0.00	527.40	

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CD2015-52	5/27/2015	535430	Electric - Wastewater Plant	Wastewater	23.06		MAY 2015 OAK LEAFE LIFT STATION
		Total 535430	Electric - Wastewater Plant		23.06	0.00	
CD2015-52	5/27/2015	101100	Cash Operating	Wastewater		23.06	MAY 2015 OAK LEAFE LIFT STATION
		Total 101100	Cash Operating		0.00	23.06	
CD2015-52	5/27/2015	513430	Electric - Offices	General Government	104.94		MAY 2015
CD2015-52	5/27/2015	513430	Electric - Offices	Water	104.93		MAY 2015
CD2015-52	5/27/2015	513430	Electric - Offices	Lot Mowing	59.96		MAY 2015
CD2015-52	5/27/2015	513430	Electric - Offices	Parks	29.98		MAY 2015
		Total 513430	Electric - Offices		299.81	0.00	
CD2015-52	5/27/2015	101100	Cash Operating	General Government		104.94	MAY 2015
CD2015-52	5/27/2015	101100	Cash Operating	Water		104.93	MAY 2015
CD2015-52	5/27/2015	101100	Cash Operating	Lot Mowing		59.96	MAY 2015
CD2015-52	5/27/2015	101100	Cash Operating	Parks		29.98	MAY 2015
		Total 101100	Cash Operating		0.00	299.81	
CD2015-52	5/27/2015	538430	Electric - Pump Station	Drainage	302.08		PUMP STATION MAY 2015
		Total 538430	Electric - Pump Station		302.08	0.00	
CD2015-52	5/27/2015	101100	Cash Operating	Drainage		302.08	PUMP STATION MAY 2015
		Total 101100	Cash Operating		0.00	302.08	
Total CD2015-52					5,134.18	5,134.18	
CD2015-53	5/18/2015	217100	FICA Liability	Drainage	480.50		Payroll Taxes w/e 5-20-2015
CD2015-53	5/18/2015	217100	FICA Liability	Parks	152.82		Payroll Taxes w/e 5-20-2015
CD2015-53	5/18/2015	217100	FICA Liability	Mosquito	7.64		Payroll Taxes w/e 5-20-2015
CD2015-53	5/18/2015	217100	FICA Liability	General Government	192.36		Payroll Taxes w/e 5-20-2015
CD2015-53	5/18/2015	217100	FICA Liability	Water	600.82		Payroll Taxes w/e 5-20-2015

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CD2015-53	5/18/2015	217100	FICA Liability	Lot Mowing	248.24		Payroll Taxes w/e 5-20-2015
		Total 217100	FICA Liability		1,682.38	0.00	
CD2015-53	5/18/2015	217200	Federal Tax Liability	Drainage	347.22		Payroll Taxes w/e 5-20-2015
CD2015-53	5/18/2015	217200	Federal Tax Liability	Parks	100.95		Payroll Taxes w/e 5-20-2015
CD2015-53	5/18/2015	217200	Federal Tax Liability	Mosquito	4.80		Payroll Taxes w/e 5-20-2015
CD2015-53	5/18/2015	217200	Federal Tax Liability	General Government	169.70		Payroll Taxes w/e 5-20-2015
CD2015-53	5/18/2015	217200	Federal Tax Liability	Water	554.64		Payroll Taxes w/e 5-20-2015
CD2015-53	5/18/2015	217200	Federal Tax Liability	Lot Mowing	178.83		Payroll Taxes w/e 5-20-2015
		Total 217200	Federal Tax Liability		1,356.14	0.00	
CD2015-53	5/18/2015	101100	Cash Operating	Drainage		480.50	Payroll Taxes w/e 5-20-2015
CD2015-53	5/18/2015	101100	Cash Operating	Parks		152.82	Payroll Taxes w/e 5-20-2015
CD2015-53	5/18/2015	101100	Cash Operating	Mosquito		7.64	Payroll Taxes w/e 5-20-2015
CD2015-53	5/18/2015	101100	Cash Operating	General Government		192.36	Payroll Taxes w/e 5-20-2015
CD2015-53	5/18/2015	101100	Cash Operating	Water		600.82	Payroll Taxes w/e 5-20-2015
CD2015-53	5/18/2015	101100	Cash Operating	Lot Mowing		248.24	Payroll Taxes w/e 5-20-2015
CD2015-53	5/18/2015	101100	Cash Operating	Drainage		347.22	Payroll Taxes w/e 5-20-2015
CD2015-53	5/18/2015	101100	Cash Operating	Parks		100.95	Payroll Taxes w/e 5-20-2015
CD2015-53	5/18/2015	101100	Cash Operating	Mosquito		4.80	Payroll Taxes w/e 5-20-2015
CD2015-53	5/18/2015	101100	Cash Operating	General Government		169.70	Payroll Taxes w/e 5-20-2015
CD2015-53	5/18/2015	101100	Cash Operating	Water		554.64	Payroll Taxes w/e 5-20-2015
CD2015-53	5/18/2015	101100	Cash Operating	Lot Mowing		178.83	Payroll Taxes w/e 5-20-2015
		Total 101100	Cash Operating		0.00	3,038.52	
CD2015-53	5/18/2015	229300	Child Support Payable	Water	66.46		CHILD SUPPORT W/E 5-20-2015
		Total 229300	Child Support Payable		66.46	0.00	
CD2015-53	5/18/2015	101100	Cash Operating	Water		66.46	CHILD SUPPORT W/E 5-20-2015
		Total 101100	Cash Operating		0.00	66.46	
Total CD2015-53					3,104.98	3,104.98	
CD2015-54	6/3/2015	541430	Electric - St Lights	Street Lights	7,652.73		STREET LIGHTS MAY 2015

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		Total 541430	Electric - St Lights		7,652.73	0.00	
CD2015-54	6/3/2015	101100	Cash Operating	Street Lights		7,652.73	STREET LIGHTS MAY 2015
		Total 101100	Cash Operating		0.00	7,652.73	
CD2015-54	6/3/2015	572430	Electric - Parks & Median Signs	Parks	7.58		MAY 2015
		Total 572430	Electric - Parks & Median Signs		7.58	0.00	
CD2015-54	6/3/2015	101100	Cash Operating	Parks		7.58	MAY 2015
		Total 101100	Cash Operating		0.00	7.58	
Total CD2015-54					7,660.31	7,660.31	
CD2015-55	5/26/2015	217100	FICA Liability	Drainage	480.50		Payroll Tax Liabilities w/e 5-27-15
CD2015-55	5/26/2015	217100	FICA Liability	Parks	152.82		Payroll Tax Liabilities w/e 5-27-15
CD2015-55	5/26/2015	217100	FICA Liability	Mosquito	38.24		Payroll Tax Liabilities w/e 5-27-15
CD2015-55	5/26/2015	217100	FICA Liability	General Government	192.36		Payroll Tax Liabilities w/e 5-27-15
CD2015-55	5/26/2015	217100	FICA Liability	Water	600.82		Payroll Tax Liabilities w/e 5-27-15
CD2015-55	5/26/2015	217100	FICA Liability	Lot Mowing	248.22		Payroll Tax Liabilities w/e 5-27-15
		Total 217100	FICA Liability		1,712.96	0.00	
CD2015-55	5/26/2015	217200	Federal Tax Liability	Drainage	348.17		Payroll Tax Liabilities w/e 5-27-15
CD2015-55	5/26/2015	217200	Federal Tax Liability	Parks	101.35		Payroll Tax Liabilities w/e 5-27-15
CD2015-55	5/26/2015	217200	Federal Tax Liability	Mosquito	27.98		Payroll Tax Liabilities w/e 5-27-15
CD2015-55	5/26/2015	217200	Federal Tax Liability	General Government	169.70		Payroll Tax Liabilities w/e 5-27-15
CD2015-55	5/26/2015	217200	Federal Tax Liability	Water	556.03		Payroll Tax Liabilities w/e 5-27-15
CD2015-55	5/26/2015	217200	Federal Tax Liability	Lot Mowing	182.91		Payroll Tax Liabilities w/e 5-27-15

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		Total 217200	Federal Tax Liability		1,386.14	0.00	
CD2015-55	5/26/2015	101100	Cash Operating	Drainage		480.50	Payroll Tax Liabilities w/e 5-27-15
CD2015-55	5/26/2015	101100	Cash Operating	Parks		152.82	Payroll Tax Liabilities w/e 5-27-15
CD2015-55	5/26/2015	101100	Cash Operating	Mosquito		38.24	Payroll Tax Liabilities w/e 5-27-15
CD2015-55	5/26/2015	101100	Cash Operating	General Government		192.36	Payroll Tax Liabilities w/e 5-27-15
CD2015-55	5/26/2015	101100	Cash Operating	Water		600.82	Payroll Tax Liabilities w/e 5-27-15
CD2015-55	5/26/2015	101100	Cash Operating	Lot Mowing		248.22	Payroll Tax Liabilities w/e 5-27-15
CD2015-55	5/26/2015	101100	Cash Operating	Drainage		348.17	Payroll Tax Liabilities w/e 5-27-15
CD2015-55	5/26/2015	101100	Cash Operating	Parks		101.35	Payroll Tax Liabilities w/e 5-27-15
CD2015-55	5/26/2015	101100	Cash Operating	Mosquito		27.98	Payroll Tax Liabilities w/e 5-27-15
CD2015-55	5/26/2015	101100	Cash Operating	General Government		169.70	Payroll Tax Liabilities w/e 5-27-15
CD2015-55	5/26/2015	101100	Cash Operating	Water		556.03	Payroll Tax Liabilities w/e 5-27-15
CD2015-55	5/26/2015	101100	Cash Operating	Lot Mowing		182.91	Payroll Tax Liabilities w/e 5-27-15
		Total 101100	Cash Operating		0.00	3,099.10	
CD2015-55	5/26/2015	229300	Child Support Payable	Water	66.46		Child Support w/e 5-27-15
		Total 229300	Child Support Payable		66.46	0.00	
CD2015-55	5/26/2015	101100	Cash Operating	Water		66.46	Child Support w/e 5-27-15
		Total 101100	Cash Operating		0.00	66.46	
Total CD2015-55					3,165.56	3,165.56	
CD2015-56	5/27/2015	229500	Due to Health Insurance	Drainage	1,954.80		June 2015

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CD2015-56	5/27/2015	229500	Due to Health Insurance	Water	1,954.80		June 2015
CD2015-56	5/27/2015	229500	Due to Health Insurance	Lot Mowing	945.87		June 2015
CD2015-56	5/27/2015	229500	Due to Health Insurance	General Government	693.64		June 2015
CD2015-56	5/27/2015	229500	Due to Health Insurance	Parks	693.64		June 2015
CD2015-56	5/27/2015	229500	Due to Health Insurance	Mosquito	63.06		June 2015
		Total 229500	Due to Health Insurance		6,305.81	0.00	
CD2015-56	5/27/2015	101100	Cash Operating	Drainage		1,954.80	June 2015
CD2015-56	5/27/2015	101100	Cash Operating	Water		1,954.80	June 2015
CD2015-56	5/27/2015	101100	Cash Operating	Lot Mowing		945.87	June 2015
CD2015-56	5/27/2015	101100	Cash Operating	General Government		693.64	June 2015
CD2015-56	5/27/2015	101100	Cash Operating	Parks		693.64	June 2015
CD2015-56	5/27/2015	101100	Cash Operating	Mosquito		63.06	June 2015
		Total 101100	Cash Operating		0.00	6,305.81	
Total CD2015-56					6,305.81	6,305.81	
CD2015-57	5/20/2015	513510	Office Supplies	General Government	16.02		LABEL TAPE AND MARKERS
CD2015-57	5/20/2015	513510	Office Supplies	Water	16.02		LABEL TAPE AND MARKERS
CD2015-57	5/20/2015	513510	Office Supplies	Lot Mowing	9.16		LABEL TAPE AND MARKERS
CD2015-57	5/20/2015	513510	Office Supplies	Parks	4.58		LABEL TAPE AND MARKERS
		Total 513510	Office Supplies		45.78	0.00	
CD2015-57	5/20/2015	101100	Cash Operating	General Government		16.02	LABEL TAPE AND MARKERS
CD2015-57	5/20/2015	101100	Cash Operating	Water		16.02	LABEL TAPE AND MARKERS
CD2015-57	5/20/2015	101100	Cash Operating	Lot Mowing		9.16	LABEL TAPE AND MARKERS
CD2015-57	5/20/2015	101100	Cash Operating	Parks		4.58	LABEL TAPE AND MARKERS
		Total 101100	Cash Operating		0.00	45.78	
CD2015-57	5/26/2015	229100	Due to AFLAC	Drainage	304.97		AFLAC MAY 2015
CD2015-57	5/26/2015	229100	Due to AFLAC	Parks	49.16		AFLAC MAY 2015

Spring Lake Improvement District
 Posted General Ledger Transactions - Cash Disbursements

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
CD2015-57	5/26/2015	229100	Due to AFLAC	Mosquito	3.84		AFLAC MAY 2015
CD2015-57	5/26/2015	229100	Due to AFLAC	General Government	93.68		AFLAC MAY 2015
CD2015-57	5/26/2015	229100	Due to AFLAC	Water	339.84		AFLAC MAY 2015
CD2015-57	5/26/2015	229100	Due to AFLAC	Lot Mowing	118.75		AFLAC MAY 2015
		Total 229100	Due to AFLAC		910.24	0.00	
CD2015-57	5/26/2015	101100	Cash Operating	Drainage		304.97	AFLAC MAY 2015
CD2015-57	5/26/2015	101100	Cash Operating	Parks		49.16	AFLAC MAY 2015
CD2015-57	5/26/2015	101100	Cash Operating	Mosquito		3.84	AFLAC MAY 2015
CD2015-57	5/26/2015	101100	Cash Operating	General Government		93.68	AFLAC MAY 2015
CD2015-57	5/26/2015	101100	Cash Operating	Water		339.84	AFLAC MAY 2015
CD2015-57	5/26/2015	101100	Cash Operating	Lot Mowing		118.75	AFLAC MAY 2015
		Total 101100	Cash Operating		0.00	910.24	
Total CD2015-57					956.02	956.02	
Report Total					37,932.57	37,932.57	

Spring Lake Improvement District
 Posted General Ledger Transactions - Cash Receipts

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
CR2015-12	5/1/2015	101100	Cash Operating	Lot Mowing	<u>3,200.00</u>		Lot Mowing 2014 Golfview Village
		Total 101100	Cash Operating		3,200.00	0.00	
CR2015-12	5/1/2015	343902	Lot Mow Billing	Lot Mowing		<u>3,200.00</u>	Lot Mowing 2014 Golfview Village
		Total 343902	Lot Mow Billing		0.00	3,200.00	
Total CR2015-12					<u>3,200.00</u>	<u>3,200.00</u>	
CR2015-13	5/8/2015	101100	Cash Operating	Lot Mowing	<u>9,177.27</u>		Tax Assessment Deposits
		Total 101100	Cash Operating		9,177.27	0.00	
CR2015-13	5/8/2015	343901	Lot Mowing Assessments	Lot Mowing		<u>9,177.27</u>	Tax Assessment Deposits
		Total 343901	Lot Mowing Assessments		0.00	9,177.27	
CR2015-13	5/8/2015	513318	Tax Collection Fees	Lot Mowing	<u>275.31</u>		Tax Assessment Deposits
		Total 513318	Tax Collection Fees		275.31	0.00	
CR2015-13	5/8/2015	101100	Cash Operating	Lot Mowing		<u>275.31</u>	Tax Assessment Deposits
CR2015-13	5/8/2015	101100	Cash Operating	Parks	<u>559.76</u>		Tax Assessment Deposits
		Total 101100	Cash Operating		559.76	275.31	
CR2015-13	5/8/2015	347200	Parks Assessments	Parks		<u>559.76</u>	Tax Assessment Deposits
		Total 347200	Parks Assessments		0.00	559.76	
CR2015-13	5/8/2015	513318	Tax Collection Fees	Parks	<u>16.79</u>		Tax Assessment Deposits
		Total 513318	Tax Collection Fees		16.79	0.00	
CR2015-13	5/8/2015	101100	Cash Operating	Parks		<u>16.79</u>	Tax Assessment Deposits
CR2015-13	5/8/2015	101100	Cash Operating	Drainage	<u>10,850.07</u>		Tax Assessment Deposits
CR2015-13	5/8/2015	101100	Cash Operating	General Government	<u>9,617.11</u>		Tax Assessment Deposits
CR2015-13	5/8/2015	101100	Cash Operating	Parks	<u>3,205.70</u>		Tax Assessment Deposits
CR2015-13	5/8/2015	101100	Cash Operating	Street Lights	<u>739.78</u>		Tax Assessment Deposits
CR2015-13	5/8/2015	101100	Cash Operating	Mosquito	<u>246.59</u>		Tax Assessment Deposits

Spring Lake Improvement District
 Posted General Ledger Transactions - Cash Receipts

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
CR2015-13		Total 101100	Cash Operating		24,659.25	16.79	
CR2015-13	5/8/2015	319100	Drainage Assessments	Drainage		10,850.07	Tax Assessment Deposits
		Total 319100	Drainage Assessments		0.00	10,850.07	
CR2015-13	5/8/2015	325200	General Govt. Assessments	General Government		9,617.11	Tax Assessment Deposits
		Total 325200	General Govt. Assessments		0.00	9,617.11	
CR2015-13	5/8/2015	347200	Parks Assessments	Parks		3,205.70	Tax Assessment Deposits
		Total 347200	Parks Assessments		0.00	3,205.70	
CR2015-13	5/8/2015	343100	St Light Assessments	Street Lights		739.78	Tax Assessment Deposits
		Total 343100	St Light Assessments		0.00	739.78	
CR2015-13	5/8/2015	343900	Mosquito Assessment	Mosquito		246.59	Tax Assessment Deposits
		Total 343900	Mosquito Assessment		0.00	246.59	
CR2015-13	5/8/2015	513318	Tax Collection Fees	Drainage	325.51		Tax Assessment Deposits
CR2015-13	5/8/2015	513318	Tax Collection Fees	General Government	288.51		Tax Assessment Deposits
CR2015-13	5/8/2015	513318	Tax Collection Fees	Parks	96.17		Tax Assessment Deposits
CR2015-13	5/8/2015	513318	Tax Collection Fees	Street Lights	22.19		Tax Assessment Deposits
CR2015-13	5/8/2015	513318	Tax Collection Fees	Mosquito	7.40		Tax Assessment Deposits
		Total 513318	Tax Collection Fees		739.78	0.00	
CR2015-13	5/8/2015	101100	Cash Operating	Drainage		325.51	Tax Assessment Deposits
CR2015-13	5/8/2015	101100	Cash Operating	General Government		288.51	Tax Assessment Deposits
CR2015-13	5/8/2015	101100	Cash Operating	Parks		96.17	Tax Assessment Deposits
CR2015-13	5/8/2015	101100	Cash Operating	Street Lights		22.19	Tax Assessment Deposits
CR2015-13	5/8/2015	101100	Cash Operating	Mosquito		7.40	Tax Assessment Deposits

Spring Lake Improvement District
 Posted General Ledger Transactions - Cash Receipts

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
		Total 101100	Cash Operating		0.00	739.78	
Total CR2015-13					35,428.16	35,428.16	
CR2015-14	5/19/2015	101100	Cash Operating	Parks	2,176.50		COUNTY RIGHT OF WAY
		Total 101100	Cash Operating		2,176.50	0.00	
CR2015-14	5/19/2015	349400	County Right of Ways	Parks		2,176.50	COUNTY RIGHT OF WAY
		Total 349400	County Right of Ways		0.00	2,176.50	
Total CR2015-14					2,176.50	2,176.50	
Report Total					40,804.66	40,804.66	

Spring Lake Improvement District
Posted General Ledger Transactions - Journal Vouchers

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
JV2015-43	5/15/2015	513400	Travel	General Government	642.98		November and December Travel J D
JV2015-43	5/15/2015	513550	Training and Conferences	Drainage		642.98	November and December Travel J D
JV2015-43	5/15/2015	513400	Travel	General Government	149.62		March Travel J D
JV2015-43	5/15/2015	513550	Training and Conferences	Drainage		149.62	March Travel J D
JV2015-43	5/15/2015	513400	Travel	General Government	253.58		April Travel J D
JV2015-43	5/15/2015	513550	Training and Conferences	Drainage		253.58	April Travel J D
Total JV2015-43					1,046.18	1,046.18	
JV2015-44	5/27/2015	515310	Engineering	319 Grant	114,290.47		move to correct department
JV2015-44	5/27/2015	515310	Engineering	Drainage		114,290.47	move to correct department
Total JV2015-44					114,290.47	114,290.47	
JV2015-45	5/28/2015	101100	Cash Operating	Drainage	34,000.00		FUNDS TRANSFER
JV2015-45	5/28/2015	101704	Capital - Water Body Construction	Drainage		34,000.00	FUNDS TRANSFER
Total JV2015-45					34,000.00	34,000.00	
JV2015-46	5/28/2015	361100	Interest Income	Drainage	785.40		Posting Corrections
JV2015-46	5/28/2015	361100	Interest Income	General Government		785.40	Posting Corrections
JV2015-46	5/28/2015	513480	Legal Advertising	General Government	295.80		Posting Corrections
JV2015-46	5/28/2015	513480	Legal Advertising	General Government		295.80	Posting Corrections
JV2015-46	5/28/2015	538527	Operating Equipment	Drainage	29.33		Posting Corrections
JV2015-46	5/28/2015	538527	Operating Equipment	General Government		29.33	Posting Corrections

Spring Lake Improvement District
Posted General Ledger Transactions - Journal Vouchers

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
JV2015-46	5/28/2015	538526	Shop Tools and Supplies	Drainage	203.69		Posting Corrections
JV2015-46	5/28/2015	538527	Operating Equipment	Drainage		142.09	Posting Corrections
JV2015-46	5/28/2015	538527	Operating Equipment	General Government		61.60	Posting Corrections
JV2015-46	5/28/2015	513620	Building Maintenance	General Government	1,087.50		Posting Corrections
JV2015-46	5/28/2015	513620	Building Maintenance	Drainage		1,087.50	Posting Corrections
JV2015-46	5/28/2015	513630	Renewal & Replacement	Wastewater	606.66		Posting Corrections
JV2015-46	5/28/2015	538527	Operating Equipment	Wastewater		606.66	Posting Corrections
Total JV2015-46					3,008.38	3,008.38	
JV2015-47	5/28/2015	101100	Cash Operating	Drainage	10,063.00		Move expenses to Wastewater Fund
JV2015-47	5/28/2015	515310	Engineering	Drainage		10,063.00	Move expenses to Wastewater Fund
JV2015-47	5/28/2015	515310	Engineering	Wastewater	10,063.00		Move expenses to Wastewater Fund
JV2015-47	5/28/2015	101100	Cash Operating	Wastewater		10,063.00	Move expenses to Wastewater Fund
Total JV2015-47					20,126.00	20,126.00	
JV2015-48	5/28/2015	513480	Legal Advertising	General Government	295.80		Posting Corrections
JV2015-48	5/28/2015	513480	Legal Advertising	Drainage		295.80	Posting Corrections
Total JV2015-48					295.80	295.80	
JV2015-49	5/29/2015	513527	Uniform Rental	Drainage	29.33		Posting Corrections
JV2015-49	5/29/2015	513527	Uniform Rental	General Government		29.33	Posting Corrections

Spring Lake Improvement District
Posted General Ledger Transactions - Journal Vouchers

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
JV2015-49	5/29/2015	538527	Operating Equipment	General Government	29.33		Posting Corrections
JV2015-49	5/29/2015	538527	Operating Equipment	Drainage		29.33	Posting Corrections
Total JV2015-49					58.66	58.66	
JV2015-52	5/31/2015	101100	Cash Operating	Street Lights	5,475.93		Street Lights May 2015
JV2015-52	5/31/2015	349300	St Lights on Water Bill	Street Lights		5,475.93	Street Lights May 2015
JV2015-52	5/31/2015	207101	Street Lights on Water Bill	Water	5,475.93		Street Lights May 2015
JV2015-52	5/31/2015	101100	Cash Operating	Water		5,475.93	Street Lights May 2015
JV2015-52	5/31/2015	101100	Cash Operating	Mosquito	1,925.83		Mosquito May 2015
JV2015-52	5/31/2015	349200	Mosquito on Water Bill	Mosquito		1,925.83	Mosquito May 2015
JV2015-52	5/31/2015	207102	Mosquito on Water Bill	Water	1,925.83		Mosquito May 2015
JV2015-52	5/31/2015	101100	Cash Operating	Water		1,925.83	Mosquito May 2015
JV2015-52	5/31/2015	101100	Cash Operating	Wastewater	13,727.77		Wastewater May 2015
JV2015-52	5/31/2015	343500	Wastewater Revenue	Wastewater		13,727.77	Wastewater May 2015
JV2015-52	5/31/2015	207105	Wastewater on Water Bill	Water	13,727.77		Wastewater May 2015
JV2015-52	5/31/2015	101100	Cash Operating	Water		13,727.77	Wastewater May 2015
Total JV2015-52					42,259.06	42,259.06	
Report Total					215,084.55	215,084.55	

**SPRING LAKE
IMPROVEMENT DISTRICT**
Non-Ad Valorem Tax Receipts
Fiscal Year 2015-General Fund

DATE	GROSS	DISCOUNT	COMM	POSTAGE	NET
11/4/2014	\$16,559.03		\$496.78		\$16,062.25
11/9/2014	\$68,225.24		\$2,046.76		\$66,178.48
11/23/2014	\$217,003.68		\$6,510.11		\$210,493.57
11/30/2014	\$164,895.41		\$4,946.86		\$159,948.55
12/14/2014	\$142,512.24		\$4,275.37	\$383.77	\$138,236.87
1/7/2015	\$60,812.47		\$1,824.07		\$58,988.40
1/16/2015	\$1,400.92		\$0.00		\$1,400.92
1/31/2015	\$37,729.63		\$1,131.88		\$36,597.75
2/28/2015	\$30,667.83		\$920.03		\$29,747.80
3/31/2015	\$148,781.56		\$4,463.25		\$144,318.31
4/30/2015	\$24,659.25		\$739.78		\$23,919.47
TOTALS TO DATE	\$913,247.26	\$0.00	\$27,354.89	\$383.77	\$885,892.37

Assessments	Assess Rec'v		Discounts	Commissions	Postage	Net Asses
DRAINAGE	\$480,351.00	44%	\$0.00	\$12,018.40	\$168.61	\$389,217.86
GENERAL GOVT	\$422,845.00	39%	\$0.00	\$10,579.60	\$148.42	\$342,622.02
PARKS	\$146,036.00	13%	\$0.00	\$3,653.83	\$51.26	\$118,329.76
ST LIGHTS	\$29,600.00	3%	\$0.00	\$740.59	\$10.39	\$23,984.23
MOSQUITO	\$14,487.00	1%	\$0.00	\$362.47	\$5.09	\$11,738.50
	\$1,093,319.00	100%	\$0.00	\$27,354.89	\$383.77	\$885,892.37

Percent Collected 81%

**SPRING LAKE
IMPROVEMENT DISTRICT
Non-Ad Valorem Tax Receipts
Fiscal Year 2015-Village I Parks**

DATE	GROSS	DISCOUNT	COMM	POSTAGE	NET
11/4/2014	\$218.00		\$6.54		\$211.46
11/9/2014	\$1,160.02		\$34.79		\$1,125.23
11/23/2014	\$3,816.84		\$114.51		\$3,702.33
11/30/2014	\$972.92		\$29.19		\$943.73
12/14/2014	\$1,388.44		\$41.66		\$1,346.78
1/7/2015	\$634.99		\$19.05		\$615.94
1/31/2015	\$544.53		\$16.34		\$528.19
2/28/2015	\$616.66		\$18.50		\$598.16
3/31/2015	\$1,268.06		\$38.04		\$1,230.02
4/30/2015	\$559.76		\$16.79		\$542.97
TOTALS TO DATE	\$11,180.22	\$0.00	\$335.41	\$0.00	\$10,844.81

Assessments	Assess Rec'v	Discounts	Commissions	Postage	Net Asses	
VILLAGE I PARKS	\$12,709.00	100%	\$0.00	\$335.41	\$0.00	\$10,844.81

Percent Collected 85%