

**MINUTES OF MEETING
SPRING LAKE IMPROVEMENT DISTRICT**

The Regular meeting of the Board of Supervisors of the Spring Lake Improvement District was held Wednesday, January 14, 2015 at 10:00 a.m. at the District Office, 115 Spring Lake Boulevard, Sebring, Florida.

Present were:

Brian Acker
Gary Behrendt
Tim McKenna
Bill Lawens
Arlene Klingbiel

Chairman
Vice Chairman
Secretary
Asst. Secretary
Asst. Secretary

Also present were:

William Nielander
Clay Shrum
Diane Angell
Gene Schriner

District Attorney
Assistant District Manager
Administrator
District Engineer

Absent: Joe DeCerbo, District Manager

Residents

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. January 19, 2015 "MLK" Holiday Office Closed
- B. January 26, 2015 Public Hearing 10:00 a.m. District Office
- C. January 29th – 30th FASD – Fort Myers

The District received correspondence from Edward Griffith who resides at 6232 Aqua Vista Drive thanking the staff for the work they did on the ditch closure in front of their residence.

THIRD ORDER OF BUSINESS

Minutes

The Board received copies of the minutes from the December 10, 2014 Board meeting for review. There being no further questions.

ON MOTION by Gary Behrendt, seconded by Tim McKenna with all in favor the minutes from the December 10, 2014 Board Meeting were approved.

FOURTH ORDER OF BUSINESS

Financials

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

ON MOTION by Gary Behrendt, seconded by Bill Lawens with all in favor the financials from December 2014 were approved.

FIFTH ORDER OF BUSINESS

Treasurer's Report

A. Update

The District received deposits in the amount of \$76,251 and \$173,848 putting collections for the year as follows: General Fund 59%, Lot Mowing Fund 46% and Village I Parks at 63%.

B. Social Media Policies

Wendi Allison had been the District's Facebook administrator. She resigned her position at the District effective January 6, 2015.

ON MOTION by Bill Lawens, seconded by Gary Behrendt with all in favor to take down the District Facebook page until further notice was approved.

Diane Angell informed the Board that she was working with Vistalogix to streamline and improve the District's Website to make current information more accessible to the residents.

C. Engagement Letter

The District received an engagement letter for auditing services from Stroemer and Company. Attorney Nielander reviewed the letter and recommended correcting the letter to be for Fiscal Year 2014 with yearly options to continue services. Diane would inform Stroemer of the corrections and have them submit a new engagement letter.

ON MOTION by Bill Lawens, seconded by Arlene Klingbiel with all in favor to have Brian Acker review and sign the updated engagement letter for FY 2014 Audit.

D. Accounting "Request for Proposals"

The Districts accounting and financial reporting requirements have increased with the 319 Grant and Legislative appropriation. Diane Angell made a recommendation to the Board to look at contracting outside accounting services to perform these tasks for the District.

ON MOTION by Bill Lawens, seconded by Gary Behrendt with all in favor to submit "Request for Proposals" for Accounting Services for the District.

A Legal Notice for the "RFP" will be published in the local paper. Requests have been mailed to several qualified firms locally, as well in the Central Florida area.

SIXTH ORDER OF BUSINESS

Attorney

A. Bankruptcy

Bill Nielander reported that the District has until May 11th to file a request for inclusion in the Richard Mavis Chapter 13 Bankruptcy proceedings. Bill is waiting for a response from an attorney he contacted that specializes in bankruptcy proceedings. This item will be placed on the February agenda for further discussion.

B. CoBank

The District obtained a ten-year capital loan from Highlands Independent Bank in 2009. Discussion was held regarding the Boards options for refinancing that loan. The District received documentation from Co-Bank for review. Brian Acker spoke with John Shoop president of Harbor Community Bank (formerly Highlands Independent Bank) to discuss options that were now available to the Board. Discussion was held by the Board on the available options.

ON MOTION by Bill Lawens, seconded by Tim McKenna with all in favor to begin the process to refinance the existing capital loan with Harbor Community Bank for \$335,000 20 year loan at 4.5% adjustable at the end of 5 years to 3.5 % above Treasury bill rate was approved.

SEVENTH ORDER OF BUSINESS

Engineering

A. Spring Lake Wastewater Plant

Gene Schriener performed an evaluation of the Wastewater Plant, spoke to DEP and put together a report for the Board. He recommended that the Board move forward as soon as possible on the acquisition of the wastewater plant. It is in the best interest of the residents and future development that the District obtains this system.

Gary Behrendt reported that there was a verbal agreement with South Highlands Investment to sell us the system for \$20,000.

ON MOTION BY Bill Lawens, seconded by Gary Behrendt with all in favor to make offer to South Highlands Investment to purchase the Wastewater Treatment Plant for \$20,000.

Public Comment was all in favor of the purchase.

B. Encroachment Agreement

Daniel Irby and Stephen Heine of South Highlands Investment joined the meeting.

Gene Shriener reviewed the existing encroachment agreement for the pump station pad at Bobcat. He sees no issues in granting them a permanent easement. Discussion was held regarding South Highlands Investments interest in turning over other ponds to the District. This item will be placed on the agenda for further review and discussion at the February meeting.

ON MOTION by Gary Behrendt, seconded by Bill Lawens with all in favor to work with South Highlands Investment on easement agreements.

C. Pump Station Rehab for Legislative Appropriation

Gene presented a cost estimate on the rehabilitation of the pump station. Based on this assessment the cost for this project is \$750,000.

ON MOTION by Gary Behrendt, seconded by Arlene Klingbiel with all in favor to increase the Districts request to the Legislative Delegation from \$500,000 to \$750,000 based upon the engineering cost evaluation.

EIGHTH ORDER OF BUSINESS

Manager

A. Dump Truck Demo

Clay Shrum reported that staff has been using and evaluating a 2011 Hydrema dump truck from Caterpillar Financial Services. The District can enter into a 36 month lease purchase with Caterpillar for \$2,195 per month with an end of lease buyout of \$31,185 at the end of the contract.

ON MOTION by Bill Lawens, seconded by Gary Behrendt With all in favor to enter into 3 year lease agreement with Caterpillar Financial Services for 2011 Hydrema dump truck.

Diane Angell informed the Board that there are unreserved funds in the budget that can be moved to Equipment Lease. She also informed the Board that at the December meeting they made a motion to accept Task Order 2 contract with Guardian and unreserved funds need to be moved to the grant management line item.

ON MOTION by Bill Lawens, seconded by Arlene Klingbiel with all in favor to move \$29,000 from unreserved funds budget line item to equipment lease and grant management was approved.

NINETH ORDER OF BUSINESS

Working Groups

Bill Lawens reported the working group reviewed water rates and fees and will be recommending increasing the customer water deposit as well as changes to New water meter installation and System Development Charges, as well as raising the base rate by \$1 per month to help fund future Capital Projects. These items will be reviewed and addressed during the budget and public hearing process.

Arlene Klingbiel reported that she and Joe would be working on the Professional Development Strategy and will make an update at the February meeting.

TENTH ORDER OF BUSINESS

Supervisor Requests

Arlene congratulated Clay and the District on earning the DEP award for outstanding medium sized water treatment plant. Clay informed the Board that it was a group effort and that the District would be receiving the award from DEP at the Focus on Change workshop in Punta Gorda.

Arlene thanked the staff on the great job they have been doing on the golf course.

Tim McKenna thanked Bill Nielander for catching the clause that needed changing in the Stroemer contract.

Gary Behrendt reported that he had received an email from Donald and Karen Bartholomy who live on Clubhouse Lane thanking the District for all the work and improvements that we have been doing.

Bill Lawens reported that Pickle Ball is becoming very popular and requested staff to look into what it would take to paint the required lines needed to play Pickle Ball on our Tennis Courts.

Bill Lawens said the residents are pleased with the job that is being done on the golf course but would like to see the dirt piles getting moved.

Discussion was held on allowing Brian Acker as Chairman to be authorized to sign paperwork necessary to move forward with the purchase of the Wastewater Treatment Plant.

ON MOTION by Bill Lawens, seconded by Gary Behrendt with all in favor to authorize Brian Acker as Board Chairman to sign paperwork on behalf of the Board for the purchase of the Wastewater Treatment Plant.

ELEVENTH ORDER OF BUSINESS

Public Comments

Leon Van stated some residents will be opposed to raising the base rate to help cover the cost of the backflow if they have already paid for one.

TWEVTH ORDER OF BUSINESS

Next Meeting

- Monday January 26, 2015 @ 10:00 a.m. (Public Hearing – SRF)
- Wednesday February 11, 2015 @ 10:00 a.m. (Regular Meeting)


THIRTEENTH ORDER OF BUSINESS

Motion to Adjourn

ON MOTION by Bill Lawens, seconded by Arlene Klingbiel
with all in favor the meeting adjourned at 11:55 a.m.



Brian Acker, Chairman



Tim McKenna Secretary

SpringLake

Board of Supervisors
Meeting Agenda
January 14, 2015
10:00 a.m. District Offices

1. Call to order and pledge Chairman Acker
2. Upcoming Meetings/Events/Correspondence Chairman Acker
 - A. January 19, 2015 "MLK" Holiday (Office Closed)
 - B. January 26, 2015 Public Hearing 10:00 a.m. District Office
 - C. January 29th – 30th FASD – Fort Myers
3. Minutes Chairman Acker
 - A. Approval of December 10, 2014 Minutes
4. Financials Chairman Acker
 - A. Approval of December 2014 Financials
5. Treasurer's Report Diane Angell
 - A. Update
 - B. Social Media Policies
 - C. Engagement Letter FY 2014 Audit
 - D. Accounting "Request for Proposals"
6. Attorney Bill Nielander
 - A. CoBank
 - B. Richard Mavis Bankruptcy
7. Engineering Gene Schriener
 - A. Spring Lake Wastewater Plant
 - B. Encroachment Agreement (South Highlands Investment)
 - C. Pump Station Rehab for Legislative Appropriation
8. Manager Clay Shrum
 - A. Dump Truck Demo
9. Working Groups
10. Supervisor Requests
11. Public Comments
12. Next Meeting
 - Monday January 26, 2015 @ 10:00 a.m. (Public Hearing – SRF)
 - Wednesday February 11, 2015 @ 10:00 a.m.
13. Motion to Adjourn

**SPRING LAKE IMPROVEMENT DISTRICT
REQUEST FOR PROPOSALS
ACCOUNTING SERVICES**

SCOPE OF SERVICES: The Spring Lake Improvement District is soliciting accounting services from licensed Certified Public Accountants for the fiscal year ending September 30, 2015. The proposal includes options for four additional years. Day-to-day operational functions such as payroll, accounts payable, accounts receivable, utility billing, purchase orders and data entry will be retained in-house.

Sealed qualification proposals will be received in the District Office on or by no later than February 4, 2015, thru the business day ending at 4:30 p.m. Proposals will be opened in the District's Board room on Wednesday, February 11, 2015, at approximately 10:00 a.m.

The RFP evaluation form and timetable is available for pick-up, or can be mailed, faxed, or sent electronically upon request. Call 863-655-1715 between the office hours of 8:00 a.m. – 4:00 p.m.

All proposals should be mailed to: Diane Angell
 Administrator
 Spring Lake Improvement District
 115 Spring Lake Blvd
 Sebring, FL 33876

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

**Diane Angell
Administrator
January 16,21**



I.

A. Purpose

This request for Proposal (RFP) is to contract for financial accounting services from licensed Certified Public Accountants (*herein referred to as Offeror*) for the fiscal year ending September 30, 2015. The proposal includes options for four additional years. Day-to-day operational functions such as payroll, accounts payable, accounts receivable, utility billing, purchase orders and data entry will be retained in-house.

B. Options

At the discretion of Spring Lake Improvement District (*herein referred to as District*) and if agreed upon by both parties 90 days prior to the end of a fiscal year, this financial accounting contract can be extended for four additional one-year periods. The cost for the option periods will be agreed upon by the District and the Offeror. It is anticipated that the cost for the optional years will decrease as selected Offeror will have become more familiar with the District's accounting and program requirements, unless additional funding and/or increases in services occur which would increase the burden of responsibility on the Offeror.

C. Who May Respond

Only licensed Certified Public Accounting Firms or Certified Public Accountants may respond to this RFP.

D. Instructions on Proposal Submission

1. Closing Submission Date: Proposals must be submitted no later than 4:30 p.m. on February 4, 2015.
2. Inquiries: Inquiries concerning this RFP should be directed to Diane Angell at (863) 655-1715 or email request at dangell@springlakefl.com. The deadline for inquires is 4:30 p.m. on January 28, 2015.
3. Conditions of Proposal: All costs incurred in the preparation of a proposal responding to this RFP will be the responsibility of the Offeror and will not be reimbursed by the District.
4. Instructions to Prospective Contractors: Your proposal should be mailed or hand delivered as follows:

Spring Lake Improvement District
Attention: Diane Angell, Administrator
115 Spring Lake Boulevard
Sebring, Florida 33876-6143

It is important that the Offeror's proposal be submitted in a sealed envelope clearly marked in the lower left-hand corner with the following information:

Request for Proposal

Sealed Proposal for Financial Accounting Services

REQUEST FOR PROPOSALS FOR FINANCIAL ACCOUNTING SERVICES

Failure to do so may result in premature disclosure of your proposal. It is the responsibility of the Offeror to insure that the proposal is received by the District by the date and time specified above. Late proposals will not be considered.

5. Right to Reject: The District reserves the right to reject any and all proposals received in response to the RFP. A contract for the accepted proposal will be based upon the factors described in this RFP.
6. Notification of Award: It is expected that a decision selecting the successful Accounting Firm/CPA will be made at the District Board meeting on February 11, 2015. Upon conclusion of final negotiations with the successful accounting firm, all Offeror's submitting proposals in response to this RFP will be informed in writing, of the name of the successful Accounting Firm/CPA. It is expected that the contract shall be a one-year fixed price contract with options for four additional one-year periods.

E. Background of Spring Lake Improvement District

Over the years most people have simply referred to the Spring Lake Improvement District as SLID. Created by a Special Act of the State Legislature in 1971, it is a unit of government similar to a municipality. The exception is that the District does not have authority over land use, zoning, development codes, police, or fire. The District is responsible for the construction, operation, and maintenance of the water management system for drainage and flood control. The system drains approximately 3,324 acres; 200 acres of canal surface; and 17.1 miles of canal network. All permitting comes from the South Florida Water Management District. It is also responsible for the supply of potable water, mosquito control, street lighting, lot mowing, and the operation and maintenance of recreational facilities.

SLID employs 13 full-time employees and there are five Board Supervisors who are elected by the voters; three by landowners (one vote for each lot) and two by popular vote. The District has a September 30th fiscal year end.

The District has an operating budget of approximately 2.2 million that includes a general fund budget, and two enterprise funds; water and lot mowing.

F. Services to be Performed

Your proposal is expected to cover the following services: (services exclude payroll, accounts payable, accounts receivable)

Management

- Oversees the operations of the accounting department, including the design of an organizational structure adequate for achieving the District's goals and objectives
- Maintain Accounting Software and any related problems
- Attend monthly Board meetings and Workshops as requested

Transactions

- Maintain the chart of Accounts
- Maintain the general ledgers for the District in accordance with applicable laws, guidelines, standards and best practices for governmental accounting, including but not limited to General Accepted Accounting Principles (GAAP), pronouncements of the Governmental Accounting Standards Board (GASB), and best practices and advisories of the Governmental Finance Officers Association (GFOA).
- Maintain a system of controls over accounting transactions

REQUEST FOR PROPOSALS FOR FINANCIAL ACCOUNTING SERVICES

- Maintain accounting subsidiary ledgers and supporting schedules to support account balances in the general ledger
- Identify and maintain records and accounting for all grants and capital projects
- Prepare and review journal entries
- Maintain fixed asset records.
- Perform monthly bank reconciliations

Reporting

- Issue monthly financial statements including but not limited to Profit and Loss, Trial Balance and Check Registers to be included in the monthly Board packets for review
- Manage the production of the annual budget and forecasts
- Calculate variances from the budget and report significant issues to the District Manager and the Board of Supervisors
- Provide financial analyses as needed, in particular for capital investments, pricing decisions and contract negotiations
- Cooperate and assist grant coordinators as needed in fulfilling all obligations that accompany grants from various funding sources

Compliance

- Prepare and provide requested information, schedules and reports for the auditors for year end and interim reporting as well as special audits as needed
- Comply with local, state, and federal government reporting requirements

II.

A. General Qualifications

1. Describe the proposed staff's qualifications, experience and methodology for providing the District with the required deliverables and specifications for the above-described services.
2. Describe your firm's involvement with similar projects at the federal, state, and/or local government levels.
3. Describe attributes, special capabilities, techniques or resources that make your firm uniquely qualified to provide these services.
4. Provide resumes for professional profiles of key personnel you would likely assign to this project.
5. At your option, you may provide any additional supporting documentation or information which would be helpful in evaluating your qualifications and commitment.

III.

A. Proposal Evaluation

a. Submission of Proposals

All proposals shall include three copies of the Offeror's Services to be Performed, three copies of the Offeror's Technical Qualifications, three copies of the Offeror's Pricing Information (in a separately sealed envelope), and three copies of the signed Certifications. These documents will become a part of the contract.

REQUEST FOR PROPOSALS FOR FINANCIAL ACCOUNTING SERVICES

The proposal must contain the information below.

1. Each proposal shall include a cover letter with the firm's address, telephone number, e-mail address. The cover letter should be signed by a legally authorized representative of the company.
2. Each bidder should include a summary of their proposed management plan covering specifications and qualifications.
3. The proposal should present qualifications that demonstrate the bidder's ability to successfully accomplish this project.
4. Pricing shall be a fixed monthly fee for all services indicated in this RFP. Please provide hourly rates for all team members for any additional related services that may be required beyond the scope of this RFP.

b. Nonresponsive Proposals

Proposals may be judged nonresponsive and removed from further consideration if any of the following occur:

- i. The proposal is not received timely in accordance with the terms of the RFP
- ii. The proposal does not follow the specified format
- iii. The proposal does not include the signed Certifications and Assurances

c. Evaluation

Evaluation of each proposal will be scored on the following factors: (Ranking 0-5)

- i. Prior Experience providing governmental accounting services
- ii. Prior Experience providing accounting services for programs funded by Federal sources (i.e. grants)
- iii. Qualifications of staff to be assigned to the financial services to be performed
- iv. Overall supervision to be exercised
- v. Offeror's understanding of work to be performed
- vi. Realistic time estimates of services rendered
- vii. Price

REQUEST FOR PROPOSALS FOR FINANCIAL ACCOUNTING SERVICES

IV. Certification

On behalf of the Offeror:

1. The individual signing certifies that he/she is authorized to contract on behalf of the Offeror.
2. The individual signing certifies that the Offeror is not involved in any agreement to pay money or other consideration for the execution of this agreement, other than to an employee of the Offeror.
3. The individual signing certifies that the prices in this proposal have been arrived at independently, without consultation, communication, or agreement, for the purpose of restricting competition.
4. The individual signing certifies that the prices quoted in this proposal have not been knowingly disclosed by the Offeror prior to an award to any other Offeror or potential Offeror.
5. The individual signing certifies that there has been no attempt by the Offeror to discourage any potential Offeror from submitting a proposal.
6. The individual signing certifies that the Offeror is a properly licensed certified public accountant.
7. The individual signing certifies that he/she has read and understands all of the information in the Request for Proposal.

Dated this _____ day of _____, 20 _____.

(Offeror's Firm Name)

(Signature of Offeror's Representative)

(Printed Name and Title of Individual Signing)

V. Disclaimers

Spring Lake Improvement District reserves the right to reject any and all proposals.



**SPRING LAKE IMPROVEMENT DISTRICT
 MASTER STORMWATER PUMP STATION
 STATION REHABILITATION
 CONCEPTUAL SCOPE & COST ESTIMATE**

JANUARY 12, 2015

The Spring Lake Improvement District (SLID) Master Stormwater Pump Station is 40+ years old and is in need of refurbishment. The developed area of SLID north of US 98 along with portions of the Sebring Airport and US 98 drainage also flow through this pump station. This pump station is critical for the health, safety and welfare of this community.

The following is a list of proposed improvements to the existing stormwater pump station:

| <u>Description</u> | <u>Estimated Cost</u> |
|---|-----------------------|
| 1. Rehabilitation and restoration of all four (4) stormwater pumps | \$200,000.00 |
| 2. Field foundation testing & reports | \$7,500.00 |
| 3. Re-enforce pump station per testing results | \$40,000.00 |
| 4. Sub-base/shellrock/asphalt replacement | \$20,000.00 |
| 5. Lake interconnect structure & piping | \$35,000.00 |
| 6. Additional slope reshaping and rip-rap rock | \$50,000.00 |
| 7. Remove and replace chain link fence | \$10,000.00 |
| 8. Install security system | \$5,000.00 |
| 9. Update timing system for pump operations | \$30,000.00 |
| 10. Install hurricane resistant doors & shutters | \$55,000.00 |
| 11. Rebuilt & recondition 2 each diesel engines for existing pump sets | \$172,500.00 |
| 12. Engineering design/testing/survey/permitting/fees/construction services | \$125,000.00 |
| TOTAL: | \$750,000.00 |

By: Gene R. Schriener, P.E., Craig A. Smith & Associates, Inc.
 District Engineer



**SPRING LAKE IMPROVEMENT DISTRICT
GOLF COURSE WASTEWATER TREATMENT PLANT
TREATMENT PLANT ACQUISITION EVALUATION**

JANUARY 9, 2015

Craig A. Smith & Associates, Inc.

Background:

Craig A. Smith & Associates, Inc. (CAS), District Engineer for SLID, performed an evaluation of the existing Wastewater Treatment Plant (WWTP) (previously Utility Corporation of FL. Inc. WWTP) located within the Spring Lake Golf Course (South Highlands Investment Corp.). The evaluation consisted of:

- Site visits to the WWTP and collection system
- Meetings with SLID staff, SLID supervisors, and plant operations personnel and customers
- Review of the following documents:
 - FDEP Permit No. FLA014315-004
 - Administrative Order No. A0-070-SD
 - FDEP letter dated 12/15/2010 regarding "responsibility for step systems"
 - PSC Annual Report dated 12/31/2013
 - Engineering Report Pressure Sewer Collections System for Patio Homes
 - Capacity Analysis Report dated 10/2012
 - FDEP Letter Transferring Ownership of WWTP from Mr. Telschow to Mr. Crews
- Discussions with FDEP's Ms. Deanna Newburg in their Fort Myers Office
- System capacity, current & projected flow rates, effluent performance and compliance review
- System component sizing, capacity and process review
- Reviewed FDEP permits and the Administrative Order

The following report is based on the information as obtained from the previous mentioned sources and independent review of all data and information.

The following is a brief summary and description of the existing collection system and the waste water treatment facility:

Collection System:

The sewer collection system consists of a series of Septic Tank Effluent Pumping (STEP) systems. Each system serves 2-4 units. The system contains of approximately 70 low pressure pump stations with associated appurtenances. The stations pump through a system of 2" and 3" PVC piping transmission system to a master lift station which further pumps to the WWTP.

There are 2 existing conventional duplex pumping stations serving the STEP systems, golf course club house and other customers.

The overall system is intact and operates as designed to serve the existing units. The existing system functions as required to transmit all raw sewage to the WWTP with minimal failures. The system is adequate to transmit the raw sewage to the WWTP. Minor repairs for leak prevention are suggested for more efficient treatment. Pump performance is adequate.

The FDEP recently delegated South Highlands Investment Corporation (J.W. Crews JR.) responsibility of the ownership of the WWTP and its collection system including the operation and maintenance to the Utility including the collection system. The STEP systems operation and maintenance is currently subcontracted to local maintenance contractors by each HOA and is adequate for proper operation and maintenance.

Wastewater Treatment Plant:

Physical Conditions:

The physical conditions of the WWTP are further described in the "Capacity Analysis Report" dated October 2012 by Aaron J. Bowles, P.E., and further verified by CAS staff in field visits and discussions with staff and FDEP.

The WWTP current operations consist of the following components:

- Flow equalization basins including the conversion of the unused west train aeration basins into surge tanks for a total of 93,006 gallons
- Three Extended aeration basins totaling 107,034 gallons
- One Clarifier with 10,960 gallons of volume
- One Sand Filter, with new media
- Chlorine contact chamber with 6,732 gallons of volume
- Two Digesters with a total volume of 23,598 gallons
- Effluent disposal /reuse system consisting of one 419,000 gallon pecculation pond and one 419,000 gallon reject reuse storage and one reuse – irrigation pump

Additional tankage is available on site.

The plant is required to be staffed 7 days/week 6 hours/day by a Class C operator. A change from spray irrigation to rapid rate percolation requires a Class C operator ½ day 5 days/week with one weekend visit.

The plant is currently operating under Administrative Order #A0-070-SD. The conditions listed in the Order have been complied with to date. The total plant facility tankage must be replaced by 2018. The total permitted capacity of the plant is 107,000 gpd.

WWTP Influent Flows:

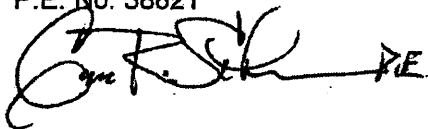
The monthly average daily flow (ADF) of the plant is 18,000 gpd over the last five years. The maximum 5 year monthly ADF is 34,500 gpd. The past year monthly ADF is 10,808 gpd and maximum month of 25,700 gpd occurred in February 2014. The current flow trend over the past eight years is linear at approximately 17,500 gpd. It is not anticipated in the short term that the current trend of AADF will exceed the permitted plant.

Summary:

BASED ON THE AFOREMENTIONED DOCUMENTS, FIELD VISITS AND FURTHER EVALUATION, CAS RECOMMENDS TIMELY ACQUISITION OF THIS SYSTEM BY SLID.
Upon acquisition CAS recommends the following:

- Meeting with FDEP to revise and re-permit plant operations and capacity
- Conversion of the effluent disposal system from public access spray application reuse to rapid rate percolation
- Rerating of the plant down to 35,000 gpd for an interim period of 3 years to 2018
- Construction of new 75,000 gpd ± WWTP (to be further determined based on growth projections) by the year 2018
- Continued use of rapid rate effluent disposal

By: Gene R. Schriener, P.E., Craig A. Smith & Associates, Inc.
SLID District Engineer
P.E. No. 38821

A handwritten signature in black ink, appearing to read "Gene R. Schriener P.E.", with a horizontal line extending to the right.

SPRING LAKE IMPROVEMENT DISTRICT

Un-audited Financial Statements

**As of
December 31, 2014**

**Board of Supervisors Meeting
January 14, 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 | 268,046.09 | 480,351.00 | (212,304.91) | 55.80% |
| General Govt. Assessments | 237,586.28 | 422,845.00 | (185,258.72) | 56.18% |
| St Light Assessments | 18,275.87 | 29,600.00 | (11,324.13) | 61.74% |
| Mosquito Assessment | 6,091.94 | 14,487.00 | (8,395.06) | 42.05% |
| Parks Assessments | 86,751.64 | 158,745.00 | (71,993.36) | 54.64% |
| Total TAX ASSESSMENTS | 616,751.82 | 1,106,028.00 | (489,276.18) | 55.76% |
| BILLING | | | | |
| Mosquito on Water Bill | 5,973.62 | 19,866.00 | (13,892.38) | 30.06% |
| St Lights on Water Bill | 17,005.67 | 67,900.00 | (50,894.33) | 25.04% |
| County Right of Ways | 1,088.25 | 4,353.00 | (3,264.75) | 25.00% |
| Total BILLING | 24,067.54 | 92,119.00 | (68,051.46) | 26.13% |
| OTHER REVENUE SOURCES | | | | |
| Interest Income | 172.93 | 2,000.00 | (1,827.07) | 8.64% |
| Building Lease | 0.00 | 6,190.00 | (6,190.00) | 0.00% |
| Contributions from Water | 0.00 | 190,500.00 | (190,500.00) | 0.00% |
| Total OTHER REVENUE SOURCES | 172.93 | 198,690.00 | (198,517.07) | 0.09% |
| Total Income | 640,992.29 | 1,396,837.00 | (755,844.71) | 45.89% |
| Expenses | | | | |
| PERSONNEL | | | | |
| Salaries | 78,544.90 | 333,196.00 | 254,651.10 | 23.57% |
| FICA | 6,008.66 | 25,489.00 | 19,480.34 | 23.57% |
| Pension | 3,334.73 | 17,538.00 | 14,203.27 | 19.01% |
| Health Insurance | 14,860.12 | 65,539.00 | 50,678.88 | 22.67% |
| Worker's Compensation | 7,132.32 | 11,271.00 | 4,138.68 | 63.28% |
| Unemployment | 0.00 | 2,696.00 | 2,696.00 | 0.00% |
| Total PERSONNEL | 109,880.73 | 455,729.00 | 345,848.27 | 24.11% |
| MANAGEMENT | | | | |
| Supervisor Fees | 675.00 | 2,700.00 | 2,025.00 | 25.00% |
| Audit | 0.00 | 10,000.00 | 10,000.00 | 0.00% |
| Accounting | 234.00 | 6,000.00 | 5,766.00 | 3.90% |
| Travel | 0.00 | 3,000.00 | 3,000.00 | 0.00% |
| Portal Hosting & Support | 0.00 | 1,800.00 | 1,800.00 | 0.00% |
| Legal Advertising | 230.90 | 450.00 | 219.10 | 51.31% |
| Planning & Development | 398.26 | 2,500.00 | 2,101.74 | 15.93% |
| Memberships | 1,870.00 | 1,925.00 | 55.00 | 97.14% |
| Training and Conferences | 1,866.51 | 10,000.00 | 8,133.49 | 18.66% |
| Attorney | 1,350.00 | 6,300.00 | 4,950.00 | 21.42% |
| Legal | 2,000.00 | 15,000.00 | 13,000.00 | 13.33% |
| Engineering | 60,619.30 | 30,000.00 | (30,619.30) | 202.06% |
| SL Breeze | 865.19 | 6,000.00 | 5,134.81 | 14.41% |
| Total MANAGEMENT | 70,109.16 | 95,675.00 | 25,565.84 | 73.28% |
| FEES | | | | |
| Tax Collection Fees | 18,502.57 | 62,000.00 | 43,497.43 | 29.84% |
| Recording Fees & Charges | 0.00 | 1,000.00 | 1,000.00 | 0.00% |
| Total FEES | 18,502.57 | 63,000.00 | 44,497.43 | 29.37% |
| OPERATING | | | | |
| Computer Services | 1,239.52 | 4,500.00 | 3,260.48 | 27.54% |

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 |
|--|---------------------|-------------------------------------|-----------------------------------|------------------------|
| Refuse Removal | 127.35 | 810.00 | 682.65 | 15.72% |
| Pest Control | 100.20 | 600.00 | 499.80 | 16.70% |
| Telephone | 2,941.07 | 3,850.00 | 908.93 | 76.39% |
| Electric - Offices | 786.07 | 2,925.00 | 2,138.93 | 26.87% |
| Equipment Lease | 21,944.95 | 50,000.00 | 28,055.05 | 43.88% |
| Insurance | 39,375.05 | 39,000.00 | (375.05) | 100.96% |
| Office Supplies | 1,068.37 | 5,400.00 | 4,331.63 | 19.78% |
| Postage | 507.45 | 1,250.00 | 742.55 | 40.59% |
| Fuel & Lubricants | 6,799.86 | 29,500.00 | 22,700.14 | 23.05% |
| Uniform Rental | 1,173.47 | 3,600.00 | 2,426.53 | 32.59% |
| Chemicals | 7,227.00 | 25,000.00 | 17,773.00 | 28.90% |
| Electric - Pump Station | 4,351.42 | 8,000.00 | 3,648.58 | 54.39% |
| Shop Tools and Supplies | 1,385.27 | 7,000.00 | 5,614.73 | 19.78% |
| Operating Equipment | 1,202.04 | 7,000.00 | 5,797.96 | 17.17% |
| Electric - St Lights | 22,943.22 | 95,000.00 | 72,056.78 | 24.15% |
| Electric - Parks & Median Signs | 607.33 | 3,000.00 | 2,392.67 | 20.24% |
| Total OPERATING | 113,779.64 | 286,435.00 | 172,655.36 | 39.72% |
| MAINTENANCE | | | | |
| Janitorial | 371.56 | 2,400.00 | 2,028.44 | 15.48% |
| Building Maintenance | 651.25 | 6,000.00 | 5,348.75 | 10.85% |
| Maintenance-Pump Station | 892.72 | 2,500.00 | 1,607.28 | 35.70% |
| Canal Restoration | 1,701.36 | 7,000.00 | 5,298.64 | 24.30% |
| Maintenance - Vehicle | 433.36 | 8,000.00 | 7,566.64 | 5.41% |
| Maintenance-Parks | 2,620.65 | 20,000.00 | 17,379.35 | 13.10% |
| Total MAINTENANCE | 6,670.90 | 45,900.00 | 39,229.10 | 14.53% |
| CAPITAL OUTLAY | | | | |
| Capital Outlay | 104,576.70 | 104,820.00 | 243.30 | 99.76% |
| Total CAPITAL OUTLAY | 104,576.70 | 104,820.00 | 243.30 | 99.77% |
| DEBT SERVICE | | | | |
| Debt Principle - Waldron | 82,914.22 | 83,000.00 | 85.78 | 99.89% |
| Debt Principle - HIB | 0.00 | 77,000.00 | 77,000.00 | 0.00% |
| Debt Interest - Waldron | 3,484.29 | 9,000.00 | 5,515.71 | 38.71% |
| Debt Interest - HIB | 0.00 | 21,000.00 | 21,000.00 | 0.00% |
| Total DEBT SERVICE | 86,398.51 | 190,000.00 | 103,601.49 | 45.47% |
| RENEWAL & REPLACEMENT | | | | |
| Renewal & Replacement | 0.00 | 47,500.00 | 47,500.00 | 0.00% |
| Total RENEWAL & REPLACEMENT | 0.00 | 47,500.00 | 47,500.00 | 0.00% |
| CONTRACTURAL SERVICES | | | | |
| Grant Management | 4,890.00 | 16,000.00 | 11,110.00 | 30.56% |
| Total CONTRACTURAL SERVICES | 4,890.00 | 16,000.00 | 11,110.00 | 30.56% |
| RESERVE FUNDS | | | | |
| Unreserved Funds | 0.00 | 53,680.00 | 53,680.00 | 0.00% |
| Due To Water Fund | 0.00 | 38,100.00 | 38,100.00 | 0.00% |
| Total RESERVE FUNDS | 0.00 | 91,780.00 | 91,780.00 | 0.00% |
| Total Expenses | 514,808.21 | 1,396,839.00 | 882,030.79 | 36.86% |
| Net Income | 126,184.08 | (2.00) | 126,186.08 | (6,309,203.91)% |

Spring Lake Improvement District
Statement of Revenues and Expenditures - P&L by Fund (Original Budget)
101 - 319 Grant
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 | | | | |
| OTHER REVENUE SOURCES | | | | |
| 319 Grant Revenue | 0.00 | 624,000.00 | (624,000.00) | 0.00% |
| Legislative Appropriation | <u>0.00</u> | <u>415,999.96</u> | <u>(415,999.96)</u> | <u>0.00%</u> |
| Total OTHER REVENUE SOURCES | <u>0.00</u> | <u>1,039,999.96</u> | <u>(1,039,999.96)</u> | <u>0.00%</u> |
| Total Income | <u>0.00</u> | <u>1,039,999.96</u> | <u>(1,039,999.96)</u> | <u>0.00%</u> |
| Expenses | | | | |
| PERSONNEL | | | | |
| Fringe Benefits | 0.00 | 19,618.09 | 19,618.09 | 0.00% |
| Salaries | <u>0.00</u> | <u>108,989.60</u> | <u>108,989.60</u> | <u>0.00%</u> |
| Total PERSONNEL | <u>0.00</u> | <u>128,607.69</u> | <u>128,607.69</u> | <u>0.00%</u> |
| MANAGEMENT | | | | |
| 319 Grant 40% Match | <u>0.00</u> | <u>287,392.27</u> | <u>287,392.27</u> | <u>0.00%</u> |
| Total MANAGEMENT | <u>0.00</u> | <u>287,392.27</u> | <u>287,392.27</u> | <u>0.00%</u> |
| CONTRACTURAL SERVICES | | | | |
| 319 Grant Construction | <u>0.00</u> | <u>624,000.00</u> | <u>624,000.00</u> | <u>0.00%</u> |
| Total CONTRACTURAL SERVICES | <u>0.00</u> | <u>624,000.00</u> | <u>624,000.00</u> | <u>0.00%</u> |
| Total Expenses | <u>0.00</u> | <u>1,039,999.96</u> | <u>1,039,999.96</u> | <u>0.00%</u> |
| Net Income | <u><u>0.00</u></u> | <u><u>0.00</u></u> | <u><u>0.00</u></u> | <u><u>0.00%</u></u> |

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

| | Current Year Actual | Current Period Budget - Original | YTD Budget Variance - Original | Percent of Budget |
|------------------------------------|---------------------|-------------------------------------|-----------------------------------|-------------------|
| Income | | | | |
| BILLING | | | | |
| Water Revenue | 137,165.80 | 567,000.00 | (429,834.20) | 24.19% |
| Backflow Fees | 117.00 | 0.00 | 117.00 | 0.00% |
| Total BILLING | 137,282.80 | 567,000.00 | (429,717.20) | 24.21% |
| OTHER REVENUE SOURCES | | | | |
| Interest Income | 440.03 | 2,000.00 | (1,559.97) | 22.00% |
| Miscellaneous Income | 1,675.00 | 9,000.00 | (7,325.00) | 18.61% |
| Total OTHER REVENUE SOURCES | 2,115.03 | 11,000.00 | (8,884.97) | 19.23% |
| Total Income | 139,397.83 | 578,000.00 | (438,602.17) | 24.12% |
| Expenses | | | | |
| PERSONNEL | | | | |
| Salaries | 47,131.24 | 198,497.00 | 151,365.76 | 23.74% |
| FICA | 3,605.42 | 15,185.00 | 11,579.58 | 23.74% |
| Pension | 2,641.94 | 11,355.00 | 8,713.06 | 23.26% |
| Health Insurance | 8,110.75 | 33,262.00 | 25,151.25 | 24.38% |
| Worker's Compensation | 4,094.47 | 6,039.00 | 1,944.53 | 67.80% |
| Unemployment | 0.00 | 1,573.00 | 1,573.00 | 0.00% |
| Total PERSONNEL | 65,583.82 | 265,911.00 | 200,327.18 | 24.66% |
| MANAGEMENT | | | | |
| Supervisor Fees | 525.00 | 2,100.00 | 1,575.00 | 25.00% |
| Audit | 0.00 | 5,000.00 | 5,000.00 | 0.00% |
| Legal Advertising | 0.00 | 350.00 | 350.00 | 0.00% |
| Memberships | 1,835.00 | 2,900.00 | 1,065.00 | 63.27% |
| Training and Conferences | 192.00 | 5,000.00 | 4,808.00 | 3.84% |
| Attorney | 1,050.00 | 4,900.00 | 3,850.00 | 21.42% |
| Engineering | 0.00 | 5,000.00 | 5,000.00 | 0.00% |
| Total MANAGEMENT | 3,602.00 | 25,250.00 | 21,648.00 | 14.27% |
| FEEs | | | | |
| Recording Fees & Charges | 192.00 | 1,000.00 | 808.00 | 19.20% |
| Credit Card Fees | 493.63 | 3,500.00 | 3,006.37 | 14.10% |
| Total FEEs | 685.63 | 4,500.00 | 3,814.37 | 15.24% |
| OPERATING | | | | |
| Computer Services | 964.08 | 7,500.00 | 6,535.92 | 12.85% |
| Refuse Removal | 99.05 | 630.00 | 530.95 | 15.72% |
| Pest Control | 33.40 | 200.00 | 166.60 | 16.70% |
| Telephone | 1,475.87 | 4,950.00 | 3,474.13 | 29.81% |
| Electric - Offices | 611.39 | 2,275.00 | 1,663.61 | 26.87% |
| Equipment Lease | 300.00 | 0.00 | (300.00) | 0.00% |
| Insurance | 18,173.10 | 18,000.00 | (173.10) | 100.96% |
| Office Supplies | 830.98 | 4,200.00 | 3,369.02 | 19.78% |
| Postage | 1,584.70 | 4,500.00 | 2,915.30 | 35.21% |
| Fuel & Lubricants | 1,449.24 | 7,500.00 | 6,050.76 | 19.32% |
| Uniform Rental | 389.55 | 1,700.00 | 1,310.45 | 22.91% |
| Potable Water Quality | 472.50 | 3,000.00 | 2,527.50 | 15.75% |
| Electric - Water Plant | 3,027.40 | 13,000.00 | 9,972.60 | 23.28% |
| Building Lease | 0.00 | 6,190.00 | 6,190.00 | 0.00% |
| Maintenance-Water Distribution | 6,521.10 | 18,000.00 | 11,478.90 | 36.22% |
| Hydrant Testing | 0.00 | 10,000.00 | 10,000.00 | 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> |
|--|----------------------------|---|---|-----------------------------|
| Meter Costs | 0.00 | 1,000.00 | 1,000.00 | 0.00% |
| Backflow Valves | 0.00 | 10,000.00 | 10,000.00 | 0.00% |
| Chemicals | 3,832.05 | 20,000.00 | 16,167.95 | 19.16% |
| Shop Tools and Supplies | 1,022.73 | 4,200.00 | 3,177.27 | 24.35% |
| Operating Equipment | <u>748.44</u> | <u>3,000.00</u> | <u>2,251.56</u> | <u>24.94%</u> |
| Total OPERATING | 41,535.58 | 139,845.00 | 98,309.42 | 29.70% |
| MAINTENANCE | | | | |
| Janitorial | 423.78 | 800.00 | 376.22 | 52.97% |
| Building Maintenance | 519.55 | 2,000.00 | 1,480.45 | 25.97% |
| Maintenance-Water Plant | 85.24 | 20,000.00 | 19,914.76 | 0.42% |
| Maintenance - Vehicle | <u>1,739.60</u> | <u>3,000.00</u> | <u>1,260.40</u> | <u>57.98%</u> |
| Total MAINTENANCE | 2,768.17 | 25,800.00 | 23,031.83 | 10.73% |
| 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>0.00</u> | <u>100,000.00</u> | <u>100,000.00</u> | <u>0.00%</u> |
| Total RENEWAL & REPLACEMENT | 0.00 | 100,000.00 | 100,000.00 | 0.00% |
| CONTRACTURAL SERVICES | | | | |
| Contractural Services | <u>350.00</u> | <u>4,000.00</u> | <u>3,650.00</u> | <u>8.75%</u> |
| Total CONTRACTURAL SERVICES | 350.00 | 4,000.00 | 3,650.00 | 8.75% |
| OTHER | | | | |
| Cross Connection Control | <u>3,762.00</u> | <u>10,000.00</u> | <u>6,238.00</u> | <u>37.62%</u> |
| Total OTHER | <u>3,762.00</u> | <u>10,000.00</u> | <u>6,238.00</u> | <u>37.62%</u> |
| Total Expenses | <u>118,287.20</u> | <u>577,999.00</u> | <u>459,711.80</u> | <u>20.46%</u> |
| Net Income | <u>21,110.63</u> | <u>1.00</u> | <u>21,109.63</u> | <u>2,111,063.09%</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 | 88,873.23 | 223,276.00 | (134,402.77) | 39.80% |
| Total BILLING | 88,873.23 | 223,276.00 | (134,402.77) | 39.80% |
| OTHER REVENUE SOURCES | | | | |
| Interest Income | 39.27 | 250.00 | (210.73) | 15.70% |
| Total OTHER REVENUE SOURCES | 39.27 | 250.00 | (210.73) | 15.71% |
| Total Income | 88,912.50 | 223,526.00 | (134,613.50) | 39.78% |
| Expenses | | | | |
| PERSONNEL | | | | |
| Salaries | 21,123.76 | 85,818.00 | 64,694.24 | 24.61% |
| FICA | 1,616.15 | 6,565.00 | 4,948.85 | 24.61% |
| Pension | 599.87 | 4,057.00 | 3,457.13 | 14.78% |
| Health Insurance | 4,645.21 | 22,343.00 | 17,697.79 | 20.79% |
| Worker's Compensation | 1,981.20 | 4,142.00 | 2,160.80 | 47.83% |
| Unemployment | 0.00 | 731.00 | 731.00 | 0.00% |
| Total PERSONNEL | 29,966.19 | 123,656.00 | 93,689.81 | 24.23% |
| MANAGEMENT | | | | |
| Supervisor Fees | 300.00 | 1,200.00 | 900.00 | 25.00% |
| 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 | 0.00 | 1,000.00 | 1,000.00 | 0.00% |
| Attorney | 600.00 | 2,800.00 | 2,200.00 | 21.42% |
| Total MANAGEMENT | 1,025.00 | 10,375.00 | 9,350.00 | 9.88% |
| FEES | | | | |
| Tax Collection Fees | 2,666.20 | 10,000.00 | 7,333.80 | 26.66% |
| Recording Fees & Charges | 0.00 | 2,000.00 | 2,000.00 | 0.00% |
| Total FEES | 2,666.20 | 12,000.00 | 9,333.80 | 22.22% |
| OPERATING | | | | |
| Computer Services | 550.90 | 1,000.00 | 449.10 | 55.09% |
| Refuse Removal | 56.60 | 360.00 | 303.40 | 15.72% |
| Pest Control | 33.40 | 200.00 | 166.60 | 16.70% |
| Telephone | 335.92 | 1,400.00 | 1,064.08 | 23.99% |
| Electric - Offices | 349.37 | 1,300.00 | 950.63 | 26.87% |
| Insurance | 3,028.85 | 3,000.00 | (28.85) | 100.96% |
| Office Supplies | 474.86 | 2,400.00 | 1,925.14 | 19.78% |
| Postage | 48.40 | 500.00 | 451.60 | 9.68% |
| Fuel & Lubricants | 3,708.50 | 20,000.00 | 16,291.50 | 18.54% |
| Uniform Rental | 382.42 | 1,200.00 | 817.58 | 31.86% |
| Shop Tools and Supplies | 445.12 | 2,800.00 | 2,354.88 | 15.89% |
| Operating Equipment | 414.41 | 3,000.00 | 2,585.59 | 13.81% |
| Total OPERATING | 9,828.75 | 37,160.00 | 27,331.25 | 26.45% |
| MAINTENANCE | | | | |
| Janitorial | 123.76 | 800.00 | 676.24 | 15.47% |
| Building Maintenance | 56.70 | 0.00 | (56.70) | 0.00% |
| Maintenance-Water Plant | 20.44 | 0.00 | (20.44) | 0.00% |
| Maintenance - Vehicle | 0.00 | 1,500.00 | 1,500.00 | 0.00% |
| Maintenance-Lot Mowing | 764.81 | 10,000.00 | 9,235.19 | 7.64% |

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

| | <u>Current Year Actual</u> | <u>Current Period Budget - Original</u> | <u>YTD Budget Variance - Original</u> | <u>Percent of Budget</u> |
|-----------------------------|----------------------------|---|---|--------------------------|
| Total MAINTENANCE | 965.71 | 12,300.00 | 11,334.29 | 7.85% |
| 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 | 44,451.85 | 223,526.00 | 179,074.15 | 19.89% |
| Net Income | 44,460.65 | 0.00 | 44,460.65 | 0.00% |

Spring Lake Improvement District
Normal Trial Balance - Trial Balance by Fund
01 - General Fund
From 12/1/2014 Through 12/31/2014

| Account Code | Account Title | Debit Balance | Credit Balance |
|--------------|---|---------------|----------------|
| 101100 | Cash Operating | 278,054.09 | |
| 101200 | State Board Fund A | 2,402.75 | |
| 101300 | State Board R & R Fund A | 2,772.04 | |
| 101600 | Emergency Fund | 63,781.19 | |
| 101700 | Capital Projects | 14,624.13 | |
| 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 | 84,574.00 | |
| 101705 | Capital - Parks and Recreation | 10,143.43 | |
| 101800 | Renewal & Replacement | 80,852.33 | |
| 101901 | Operating - General Fund Reserves | 446,031.49 | |
| 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 | | 190,500.00 |
| 220347 | Community Center Deposits | | 100.00 |
| 229100 | Due to AFLAC | | 119.73 |
| 229200 | Due to New York Life | 34.12 | |
| 229301 | Health Insurance Payable | 0.05 | |
| 229400 | Due to Pension | | 3,334.73 |
| 229500 | Due to Health Insurance | 864.34 | |
| 229700 | SEP/IRA Employee Contribution | | 1,305.85 |
| 229800 | Roth IRA - Employee Contribution | | 353.89 |
| 271000 | Unreserved Fund Balance | | 715,542.61 |
| 319100 | Drainage Assessments | | 268,046.09 |
| 325200 | General Govt. Assessments | | 237,586.28 |
| 343100 | St Light Assessments | | 18,275.87 |
| 343900 | Mosquito Assessment | | 6,091.94 |
| 347200 | Parks Assessments | | 86,751.64 |
| 349200 | Mosquito on Water Bill | | 3,981.33 |
| 349300 | St Lights on Water Bill | | 11,334.25 |
| 349400 | County Right of Ways | | 1,088.25 |
| 361100 | Interest Income | | 172.93 |
| 511110 | Supervisor Fees | 675.00 | |
| 513120 | Salaries | 78,544.90 | |
| 513210 | FICA | 6,008.66 | |
| 513220 | Pension | 3,334.73 | |
| 513230 | Health Insurance | 14,860.12 | |
| 513240 | Worker's Compensation | 7,132.32 | |
| 513318 | Tax Collection Fees | 18,502.57 | |
| 513325 | Accounting | 234.00 | |
| 513342 | Computer Services | 1,239.52 | |
| 513343 | Refuse Removal | 127.35 | |
| 513344 | Pest Control | 100.20 | |
| 513345 | Janitorial | 371.56 | |
| 513415 | Telephone | 2,941.07 | |
| 513430 | Electric - Offices | 768.84 | |
| 513445 | Equipment Lease | 21,944.95 | |
| 513450 | Insurance | 39,375.05 | |

Spring Lake Improvement District
Normal Trial Balance - Trial Balance by Fund
01 - General Fund
From 12/1/2014 Through 12/31/2014

| Account Code | Account Title | Debit Balance | Credit Balance |
|--------------|---------------------------------|---------------------|---------------------|
| 513480 | Legal Advertising | 230.90 | |
| 513490 | Planning & Development | 398.26 | |
| 513510 | Office Supplies | 1,068.37 | |
| 513520 | Postage | 507.45 | |
| 513525 | Fuel & Lubricants | 6,799.86 | |
| 513527 | Uniform Rental | 1,173.47 | |
| 513542 | Memberships | 1,870.00 | |
| 513550 | Training and Conferences | 1,866.51 | |
| 513600 | Capital Outlay | 104,576.70 | |
| 513620 | Building Maintenance | 651.25 | |
| 514310 | Attorney | 1,350.00 | |
| 514315 | Legal | 2,000.00 | |
| 515310 | Engineering | 60,619.30 | |
| 517710 | Debt Principle - Waldron | 82,914.22 | |
| 517720 | Debt Interest - Waldron | 3,484.29 | |
| 519410 | SL Breeze | 865.19 | |
| 538340 | Grant Management | 4,890.00 | |
| 538430 | Electric - Pump Station | 4,351.42 | |
| 538465 | Canal Restoration | 1,701.36 | |
| 538466 | Maintenance - Vehicle | 433.36 | |
| 538526 | Shop Tools and Supplies | 1,385.27 | |
| 538527 | Operating Equipment | 1,175.00 | |
| 541430 | Electric - St Lights | 15,295.48 | |
| 572430 | Electric - Parks & Median Signs | 415.94 | |
| 572460 | Maintenance-Parks | 2,620.65 | |
| | Total 01 - General Fund | 1,739,263.63 | 1,739,263.63 |

Spring Lake Improvement District
Normal Trial Balance - Trial Balance by Fund
41 - Water Fund
From 12/1/2014 Through 12/31/2014

| Account Code | Account Title | Debit Balance | Credit Balance |
|--------------|----------------------------------|---------------|----------------|
| 101100 | Cash Operating | 72,466.12 | |
| 101200 | State Board Fund A | 11,104.15 | |
| 101300 | State Board R & R Fund A | 9,909.59 | |
| 101700 | Capital Projects | 168,498.90 | |
| 101800 | Renewal & Replacement | 301,277.18 | |
| 101900 | Operating Reserve | 113,191.61 | |
| 101905 | Certificate of Deposit | 325,881.80 | |
| 102100 | Petty Cash | 100.00 | |
| 115200 | A/R-Billing | 69,763.41 | |
| 117000 | Allowance for Uncollectible A/R | | 24,731.03 |
| 131105 | Due from General Fund | 190,500.00 | |
| 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 | | 5,673.48 |
| 207102 | Mosquito on Water Bill | | 1,993.02 |
| 210100 | Compensated Absences | | 10,634.48 |
| 220100 | Customer Deposits | | 53,449.25 |
| 220200 | Refunds | | 105.53 |
| 229100 | Due to AFLAC | | 82.52 |
| 229200 | Due to New York Life | 33.87 | |
| 229301 | Health Insurance Payable | 0.05 | |
| 229400 | Due to Pension | | 2,641.94 |
| 229500 | Due to Health Insurance | 537.70 | |
| 229700 | SEP/IRA Employee Contribution | | 519.17 |
| 229800 | Roth IRA - Employee Contribution | | 1,153.95 |
| 271000 | Unreserved Fund Balance | | 2,134,059.89 |
| 343300 | Water Revenue | | 137,165.80 |
| 343303 | Backflow Fees | | 117.00 |
| 361100 | Interest Income | | 440.03 |
| 369903 | Miscellaneous Income | | 1,675.00 |
| 511110 | Supervisor Fees | 525.00 | |
| 513120 | Salaries | 47,131.24 | |
| 513210 | FICA | 3,605.42 | |
| 513220 | Pension | 2,641.94 | |
| 513230 | Health Insurance | 8,110.75 | |
| 513240 | Worker's Compensation | 4,094.47 | |
| 513342 | Computer Services | 964.08 | |
| 513343 | Refuse Removal | 99.05 | |
| 513344 | Pest Control | 33.40 | |
| 513345 | Janitorial | 423.78 | |
| 513415 | Telephone | 1,475.87 | |
| 513430 | Electric - Offices | 597.99 | |
| 513445 | Equipment Lease | 300.00 | |
| 513450 | Insurance | 18,173.10 | |
| 513491 | Recording Fees & Charges | 192.00 | |
| 513492 | Credit Card Fees | 493.63 | |
| 513510 | Office Supplies | 830.98 | |
| 513520 | Postage | 1,584.70 | |
| 513525 | Fuel & Lubricants | 1,449.24 | |
| 513527 | Uniform Rental | 389.55 | |
| 513542 | Memberships | 1,835.00 | |
| 513550 | Training and Conferences | 192.00 | |

Spring Lake Improvement District
Normal Trial Balance - Trial Balance by Fund
41 - Water Fund
From 12/1/2014 Through 12/31/2014

| <u>Account Code</u> | <u>Account Title</u> | <u>Debit Balance</u> | <u>Credit Balance</u> |
|---------------------|--------------------------------|----------------------|-----------------------|
| 513620 | Building Maintenance | 519.55 | |
| 514310 | Attorney | 1,050.00 | |
| 533340 | Contractual Services | 350.00 | |
| 533348 | Potable Water Quality | 472.50 | |
| 533430 | Electric - Water Plant | 3,027.40 | |
| 533460 | Maintenance-Water Plant | 85.24 | |
| 533495 | Cross Connection Control | 3,762.00 | |
| 533525 | Maintenance-Water Distribution | 6,521.10 | |
| 537520 | Chemicals | 3,832.05 | |
| 538466 | Maintenance - Vehicle | 1,739.44 | |
| 538526 | Shop Tools and Supplies | 1,022.73 | |
| 538527 | Operating Equipment | <u>732.22</u> | |
| | Total 41 - Water Fund | 4,614,990.24 | 4,614,990.24 |

Spring Lake Improvement District
Normal Trial Balance - Trial Balance by Fund
42 - Lot Mowing Fund
From 12/1/2014 Through 12/31/2014

| Account Code | Account Title | Debit Balance | Credit Balance |
|---------------------|---|---------------------|---------------------|
| 101100 | Cash Operating | 78,041.39 | |
| 101200 | State Board Fund A | 1,784.34 | |
| 101800 | Renewal & Replacement | 28,475.00 | |
| 101900 | Operating Reserve | 83,992.13 | |
| 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 | | 29.91 |
| 229200 | Due to New York Life | 4.77 | |
| 229301 | Health Insurance Payable | | 0.12 |
| 229400 | Due to Pension | | 599.87 |
| 229500 | Due to Health Insurance | | 510.76 |
| 229700 | SEP/IRA Employee Contribution | | 378.48 |
| 229800 | Roth IRA - Employee Contribution | | 30.76 |
| 271000 | Unreserved Fund Balance | | 213,812.29 |
| 343901 | Lot Mowing Assessments | | 88,873.23 |
| 361100 | Interest Income | | 39.27 |
| 511110 | Supervisor Fees | 300.00 | |
| 513120 | Salaries | 21,123.76 | |
| 513210 | FICA | 1,616.15 | |
| 513220 | Pension | 599.87 | |
| 513230 | Health Insurance | 4,645.21 | |
| 513240 | Worker's Compensation | 1,981.20 | |
| 513318 | Tax Collection Fees | 2,666.20 | |
| 513342 | Computer Services | 550.90 | |
| 513343 | Refuse Removal | 56.60 | |
| 513344 | Pest Control | 33.40 | |
| 513345 | Janitorial | 123.76 | |
| 513415 | Telephone | 335.92 | |
| 513430 | Electric - Offices | 341.71 | |
| 513450 | Insurance | 3,028.85 | |
| 513510 | Office Supplies | 474.86 | |
| 513520 | Postage | 48.40 | |
| 513525 | Fuel & Lubricants | 3,708.50 | |
| 513527 | Uniform Rental | 382.42 | |
| 513542 | Memberships | 125.00 | |
| 513620 | Building Maintenance | 56.70 | |
| 514310 | Attorney | 600.00 | |
| 533460 | Maintenance-Water Plant | 20.44 | |
| 538526 | Shop Tools and Supplies | 445.12 | |
| 538527 | Operating Equipment | 403.60 | |
| 539460 | Maintenance-Lot Mowing | 764.81 | |
| | Total 42 - Lot Mowing Fund | 569,893.61 | 569,893.61 |
| Report Total | | 6,924,147.48 | 6,924,147.48 |

Spring Lake Improvement District
Normal Trial Balance - Trial Balance by Fund
42 - Lot Mowing Fund
From 12/1/2014 Through 12/31/2014

| <u>Account Code</u> | <u>Account Title</u> | <u>Debit Balance</u> | <u>Credit Balance</u> |
|---------------------|----------------------|----------------------|-----------------------|
| Report Difference | | 0.00 | |
| | | <u>0.00</u> | |

Spring Lake Improvement District
 Check/Voucher Register - SLID-Check Register
 101100 - Cash Operating
 From 12/1/2014 Through 12/31/2014

| Effective Date | Check Number | Payee | Check Amount | Transaction Description | Spoiled |
|----------------|--------------|---|--------------|---|---------|
| 12/2/2014 | 10966 | Craig A. Smith & Associates | 37,546.90 | PROFESSIONAL SERVICE/GRANT PROPOSAL | No |
| 12/10/2014 | 10967 | Arlene Klingbiel | 100.00 | 12/2014 BOARD MEETING | No |
| 12/10/2014 | 10968 | Baker Septic Installations, Inc. | 138.60 | 11/2014 PARK JANITORIAL SERVICE | No |
| 12/10/2014 | 10969 | Bill Lawens | 100.00 | 12/2014 BOARD MEETING | No |
| 12/10/2014 | 10970 | Brian Acker | 100.00 | 12/2014 BOARD MEETING | No |
| 12/10/2014 | 10971 | Byrd Information Technology Services | 37.50 | TROUBLESHOOT NETWORK SWITCH | No |
| 12/10/2014 | 10972 | Carquest Auto Parts Stores | 67.84 | AIR FILTER, OIL FILTER, FUEL FILTER, OIL | No |
| 12/10/2014 | | Carquest Auto Parts Stores | 88.58 | AIR FILTER, OIL FILTER, GREASE | No |
| 12/10/2014 | | Carquest Auto Parts Stores | 80.92 | AIR, FILTER, OIL FILTER, FUEL FILTERS | No |
| 12/10/2014 | | Carquest Auto Parts Stores | 6.89 | CAR WASH | No |
| 12/10/2014 | | Carquest Auto Parts Stores | 21.97 | CAR WASH, PURPLE CLEANER | No |
| 12/10/2014 | | Carquest Auto Parts Stores | 59.20 | HYDRAULIC HOSE & FITTING | No |
| 12/10/2014 | | Carquest Auto Parts Stores | 153.19 | OIL FILTER, FUEL FILTER, OIL | No |
| 12/10/2014 | | Carquest Auto Parts Stores | 7.22 | SQUEEGEE, HEATER HOSE | No |
| 12/10/2014 | 10973 | Century Link | 573.09 | 12/2014 TELEPHONE SERVICE | No |
| 12/10/2014 | 10974 | Couture's Garden Center | 382.46 | STIHL TOOLS | No |
| 12/10/2014 | 10975 | Crystal Springs | 23.03 | MONTHLY SERVICE | No |
| 12/10/2014 | 10976 | Deborah Cleveland | 200.00 | MONTHLY CLEANING SERVICE | No |
| 12/10/2014 | 10977 | Ferguson Enterprises, Inc. | 26.73 | COMPRESSION COUPLINGS | No |
| 12/10/2014 | | Ferguson Enterprises, Inc. | 4,553.77 | DISTRIBUTION PARTS | No |
| 12/10/2014 | 10978 | Flowers Chemical Laboratories | 122.50 | POTABLE WATER TESTING | No |
| 12/10/2014 | 10979 | Gary Behrendt | 100.00 | 12/2014 BOARD MEETING | No |
| 12/10/2014 | 10980 | HD Supply Waterworks, LTD | (895.00) | CHECK VALVE CREDIT MEMO | No |
| 12/10/2014 | | HD Supply Waterworks, LTD | 1,350.00 | CURB STOPS | No |
| 12/10/2014 | 10981 | Hydro Designs | 1,254.00 | CROSS CONNECTION PROGRAM | No |
| 12/10/2014 | 10982 | Joe DeCarbo | 1,469.74 | INSURANCE, TRAVEL & SUPPLIES REIMBURSEMENT NOV/DEC | No |
| 12/10/2014 | 10983 | New York Life | 72.79 | EMPLOYEE DEDUCTIONS | No |
| 12/10/2014 | 10984 | Public Risk Insurance Agency | 1,057.00 | STORAGE TANK LIABILITY | No |
| 12/10/2014 | 10985 | Pugh Utilities Services, Inc | 300.00 | 11/2014 WATER OPERATIONS | No |
| 12/10/2014 | 10986 | Somers Irrigation | 504.91 | DRAINAGE PARTS, TIME, PIPE | No |
| 12/10/2014 | 10987 | Spring Lake Lawn & Garden Center | 9.40 | MISC HARDWARE | No |
| 12/10/2014 | | Spring Lake Lawn & Garden Center | 14.78 | SHIPPING | No |
| 12/10/2014 | | Spring Lake Lawn & Garden Center | 0.89 | SWITCH PLATE COVER | No |
| 12/10/2014 | 10988 | Spring Lake Lawn & Garden Center | 25.00 | 11/2014 LOCATE TICKETS | No |
| 12/10/2014 | 10989 | Sunshine State One Call of Florida Inc. | 1,581.35 | UNLEADED GAS | No |
| 12/10/2014 | 10990 | Taylor Oil | 371.80 | 257 GALLONS LIQUID BLEACH | No |
| 12/10/2014 | 10991 | The Dumont Company, Inc. | 158.40 | LEGAL AD - LANDOWNERS MEETING | No |
| 12/10/2014 | 10992 | The News-Sun | 100.00 | 12/2014 BOARD MEETING | No |
| 12/10/2014 | | Tim Mckenna | | | No |

Spring Lake Improvement District
 Check/Voucher Register - SLID-Check Register
 101100 - Cash Operating
 From 12/1/2014 Through 12/31/2014

| Effective Date | Check Number | Payee | Check Amount | Transaction Description | Spoiled |
|----------------|--------------|--|--------------|--|---------|
| 12/10/2014 | 10993 | Tractor Supply Credit Plan | 94.99 | 10# FLUX WELDING WIRE | No |
| 12/10/2014 | 10994 | Unifirst Corporation | 191.20 | UNIFORM RENTAL & JANITORIAL SUPPLIES WE 11/28/2014 | No |
| 12/10/2014 | 10995 | Unifirst Corporation | 182.75 | UNIFORM RENTAL & JANITORIAL SUPPLIES WE 12/05/2014 | No |
| 12/10/2014 | 10996 | William J Nielander | 1,000.00 | 12/22014 ATTORNEY FEES | No |
| 12/10/2014 | 10997 | Xerox Corporation | 84.12 | 11/2014 COPIER LEASE | No |
| 12/9/2014 | 10998 | Melissa J Richardson | 90.18 | DEPOSIT REFUND - 6209 CANDLER TERRACE | No |
| 12/9/2014 | 10999 | Cherylan Laramore | 50.85 | DEPOSIT REFUND - 8189 COZUMEL LANE | No |
| 12/23/2014 | 11000 | Bill Jarrrett Ford | 665.82 | REPAIR WATER TRUCK | No |
| 12/23/2014 | 11000 | Byrd Information Technology Services | 56.25 | REPAIR INTERNET CONNECTION | No |
| 12/23/2014 | 11001 | Byrd Information Technology Services | 168.75 | REPAIR SHOP COMPUTER | No |
| 12/23/2014 | 11002 | Caterpillar Financial Services Corporation | 107,819.41 | CAT TRACK HOE CONTRACT #001-0614266-000 | No |
| 12/23/2014 | 11003 | Clay Shrum | 47.00 | PER DIEM - AWWA CONFERENCE | No |
| 12/23/2014 | 11003 | Couture's Garden Center | 26.54 | CHAIN | No |
| 12/23/2014 | 11004 | Couture's Garden Center | 68.15 | CHAINSAW PARTS | No |
| 12/23/2014 | 11005 | Craig A. Smith & Associates | 23,072.40 | PROFESSION SERVICES/319 GRANT | No |
| 12/23/2014 | 11006 | Deborah Cleveland | 100.00 | MONTHLY CLEANING | No |
| 12/23/2014 | 11007 | Florida Rural Water Association | 410.00 | 2015 MEMBERSHIP DUES | No |
| 12/23/2014 | 11008 | Flowers Chemical Laboratories | 35.00 | POTABLE WATER TESTING | No |
| 12/23/2014 | 11008 | Guardian Community Resource Mgmt, Inc | 1,050.00 | GRANT MAMNAGEMENT TASK ORDER 2 | No |
| 12/23/2014 | 11009 | Home Depot Credit Services | 89.96 | BRUSHES, TAPE, BROOM, AIRLOCK | No |
| 12/23/2014 | 11009 | Home Depot Credit Services | 106.11 | BUSHES, CLEANING SUUPLIES | No |
| 12/23/2014 | 11010 | Home Depot Credit Services | (32.79) | HINGES | No |
| 12/23/2014 | 11011 | Home Depot Credit Services | 13.22 | PRESSURE TREATED WOOD | No |
| 12/23/2014 | 11012 | Home Depot Credit Services | 25.72 | TOILET PARTS | No |
| 12/23/2014 | 11013 | Home Depot Credit Services | 73.89 | TOOL BOX, WRENCH, PLUNGER, TANK LEVERS | No |
| 12/23/2014 | 11014 | Longs Air Conditioning Inc. | 185.00 | GENERATOR INSPECTION - DISTRICT OFFICE | No |
| 12/23/2014 | 11015 | Longs Air Conditioning Inc. | 185.00 | GENERATOR INSPECTION - SHOP | No |
| 12/23/2014 | 11016 | New York Life | 72.79 | EMPLOYEE DEDUCTIONS | No |
| 12/23/2014 | 11017 | PETTY CASH | 79.91 | MISC SUPPLEIS | No |
| 12/23/2014 | 11018 | Preferred Governmental Insurance Trust | 2,422.00 | PRIOR YEAR WORKERS COMP ADJUSTMENT | No |
| 12/23/2014 | 11019 | Preferred Governmental Insurance Trust | 1,764.33 | WORKERS COMPENSATION INSTALLMENT | No |
| 12/23/2014 | 11020 | Ramba Consulting group, LLC | 2,000.00 | LEGISLATIVE CONSULTING | No |
| 12/23/2014 | 11021 | Ring Power Corporation | 102.88 | KITMAN BOOM TUBE, PLUG | No |
| 12/23/2014 | 11022 | SPER Chemical Corporation | 1,398.25 | SEQUENT WATER TREATMENT | No |
| 12/23/2014 | 11023 | Taylor Oil | 2,693.14 | UNLEADED GAS AND DIESEL FUEL | No |
| 12/23/2014 | 11024 | The Dumont Company, Inc. | 411.00 | 285 GALLONS LIQUID BLEACH | No |
| 12/23/2014 | 11025 | The News-Sun | 19.70 | LEGAL AD - HOLIDAY GATHERING | No |
| 12/23/2014 | 11026 | Triangle Hardware | 7.98 | BALL JOINT ASSEMBLY | No |

Spring Lake Improvement District
 Check/Voucher Register - SLID-Check Register
 101100 - Cash Operating
 From 12/1/2014 Through 12/31/2014

| Effective Date | Check Number | Payee | Check Amount | Transaction Description | Spilled |
|----------------|---------------|--|--------------|--|---------|
| 12/23/2014 | 11021 | Unifirst Corporation | 166.45 | JANITORIAL SUPPLIES & UNIFORM RENTAL WE 12/19/2014 | No |
| 12/23/2014 | | Unifirst Corporation | 157.05 | UNIFORM RENTAL & JANITORIAL SUPPLIES WE 12/12/2014 | No |
| 12/23/2014 | | Unifirst Corporation | 146.65 | UNIFORM RENTAL & JANITORIAL SUPPLIES WE 12/19/2014 | No |
| 12/23/2014 | 11022 | USA Blue Book | 61.44 | HYDRANT FLUSHING SIGNS | No |
| 12/23/2014 | | USA Blue Book | 54.24 | WATER PLANT SIGNS | No |
| 12/23/2014 | 11023 | Verizon Wireless | 147.20 | ACCT#221693722-00001 CELL PHONE & AIR CARD | No |
| 12/23/2014 | 11024 | Zee Medical Service Co. | 176.00 | MISC SUPPLIES | No |
| 12/23/2014 | 11025 | Remax Realty Plus | 81.54 | DEPOSIT REFUND - 6225 CANDLER TERRACE | No |
| 12/12/2014 | 16071442 | Caterpillar Financial Services Corporation | 3,242.71 | Trackhoe Lease December 2014 | No |
| 12/13/2014 | 16071443 | Caterpillar Financial Services Corporation | 2,991.37 | Boom Mower Lease December 2014 | No |
| 12/2/2014 | 17200363230 | | 145.00 | Water Conference Clay Shrum (Orlando) | No |
| 12/18/2014 | 889863 | | 136.98 | Toner Cartridges | No |
| 12/19/2014 | 9717529303 | | 69.54 | Chair Mat for Clays office | No |
| 12/31/2014 | AFLAC122014 | Aflac | 928.12 | EMPLOYEE DEDUCTIONS | No |
| 12/15/2014 | DE06393 28... | Duke Energy | 13.70 | 11/2014 ELECTRIC SERVICE | No |
| 12/26/2014 | DE15329 91... | Duke Energy | 229.12 | 12/2014 ELECTRIC SERVICE | No |
| 12/15/2014 | DE30895 51... | Duke Energy | 13.31 | 11/2014 ELECTRIC SERVICE | No |
| 12/15/2014 | DE39774 50... | Duke Energy | 13.67 | 11/2014 ELECTRIC SERVICE | No |
| 12/15/2014 | DE55044 04... | Duke Energy | 11.89 | 11/2014 ELECTRIC SERVICE | No |
| 12/15/2014 | DE60412 07... | Duke Energy | 13.45 | 11/2014 ELECTRIC SERVICE | No |
| 12/26/2014 | DE67991 56... | Duke Energy | 194.35 | 12/2014 ELECTRIC SERVICE | No |
| 12/15/2014 | DE73469 83... | Duke Energy | 13.31 | 11/2014 ELECTRIC SERVICE | No |
| 12/2/2014 | DE74031 65... | Duke Energy | 7,647.74 | 11/2014 ELECTRICAL SERVICE | No |
| 12/15/2014 | DE74390 24... | Duke Energy | 11.89 | 11/2014 ELECTRIC SERVICE | No |
| 12/26/2014 | DE74393 12... | Duke Energy | 580.61 | 12/2014 ELECTRIC SERVICE | No |
| 12/2/2014 | DE74398 88... | Duke Energy | 7.59 | 11/2014 ELECTRICAL SERVICE | No |
| 12/15/2014 | DE74439 20... | Duke Energy | 38.29 | 11/2014 ELECTRIC SERVICE | No |
| 12/26/2014 | DE74440 64... | Duke Energy | 1,045.61 | 12/2014 ELECTRIC SERVICE | No |
| 12/15/2014 | DE74607 69... | Duke Energy | 11.89 | 11/2014 ELECTRIC SERVICE | No |
| 12/15/2014 | DE74612 01... | Duke Energy | 100.79 | 11/2014 ELECTRIC SERVICE | No |
| 12/3/2014 | EFTPS12012... | EFTPS (PAYROLL TAXES) | 3,064.76 | PAYROLL TAXES WE 12/05/2014 | No |
| 12/10/2014 | EFTPS12082... | EFTPS (PAYROLL TAXES) | 3,064.76 | PAYROLL TAXES WE 12/12/2014 | No |
| 12/17/2014 | EFTPS12172... | EFTPS (PAYROLL TAXES) | 3,048.93 | PAYROLL TAXES WE 12/19/2014 | No |
| 12/31/2014 | EFTPS12292... | EFTPS (PAYROLL TAXES) | 3,130.85 | PAYROLL TAXES WE 01/02/2015 | No |
| 12/1/2014 | ELVN112014 | | 100.12 | 11/2014 CREDIT CARD FEES - IN OFFICE | No |
| 12/3/2014 | EP12012014 | Expert Pay | 66.46 | CHILD SUPPORT CASE #050000066FC28 | No |
| 12/10/2014 | EP12082014 | Expert Pay | 66.46 | CHILD SUPPORT CASE #050000066FC28 | No |
| 12/17/2014 | EP12152014 | Expert Pay | 66.46 | CHILD SUPPORT CASE #050000066FC28 | No |
| 12/31/2014 | EP12292014 | Expert Pay | 66.46 | CHILD SUPPORT CASE #050000066FC28 | No |

Spring Lake Improvement District
 Check/Voucher Register - SLID-Check Register
 101100 - Cash Operating
 From 12/1/2014 Through 12/31/2014

| Effective Date | Check Number | Payee | Check Amount | Transaction Description | Spilled |
|----------------|---------------|--------------------------------------|--------------|---|---------|
| 12/22/2014 | EXPERTPAY1... | Expert Pay | 66.46 | Child Support W/E 12-24-2014 | No |
| 12/9/2014 | OM12092014 | Office Max | 105.99 | RECORDER, PENS | No |
| 12/22/2014 | PRTAX12262... | EFTPS (PAYROLL TAXES) | 3,070.18 | Payroll Taxes W/E 12-26-2014 | No |
| 12/10/2014 | SMPFL1210... | | 48.00 | RECORDING FEES - SIMPLIFILE | No |
| 12/10/2014 | SMPFL1210... | | 12.00 | RECORDING FEES WATER LIENS - SIMPLIFILE | No |
| 12/29/2014 | UHC012015 | United Health Care Insurance Company | 7,414.24 | 1/2015 HEALTH INSURANCE PREMIUMS | No |
| 12/1/2014 | V3238 | Wendi R. Allison | 625.25 | Employee: 21; Pay Date: 12/3/2014 | No |
| 12/1/2014 | V3239 | Catherine D. Angell | 863.73 | Employee: 01; Pay Date: 12/3/2014 | No |
| 12/1/2014 | V3240 | Wellington E. Clarke | 523.69 | Employee: 02; Pay Date: 12/3/2014 | No |
| 12/1/2014 | V3241 | Joseph T. DeCarbo | 1,371.89 | Employee: 03; Pay Date: 12/3/2014 | No |
| 12/1/2014 | V3242 | Robert E. Hill | 491.06 | Employee: 24; Pay Date: 12/3/2014 | No |
| 12/1/2014 | V3243 | John Laiosa | 520.14 | Employee: 10; Pay Date: 12/3/2014 | No |
| 12/1/2014 | V3244 | Randolph Nelson | 828.66 | Employee: 12; Pay Date: 12/3/2014 | No |
| 12/1/2014 | V3245 | Joshua R. Nolen | 413.62 | Employee: 18; Pay Date: 12/3/2014 | No |
| 12/1/2014 | V3246 | Brian L. Patrick | 455.93 | Employee: 13; Pay Date: 12/3/2014 | No |
| 12/1/2014 | V3247 | Anthony L. Plyley | 454.45 | Employee: 26; Pay Date: 12/3/2014 | No |
| 12/1/2014 | V3248 | Tyler A. Sapp | 360.84 | Employee: 25; Pay Date: 12/3/2014 | No |
| 12/1/2014 | V3249 | Clay R. Shrum Sr. | 817.36 | Employee: 15; Pay Date: 12/3/2014 | No |
| 12/1/2014 | V3250 | Matthew C. Thompson | 499.67 | Employee: 23; Pay Date: 12/3/2014 | No |
| 12/8/2014 | V3251 | Wendi R. Allison | 625.25 | Employee: 21; Pay Date: 12/10/2014 | No |
| 12/8/2014 | V3252 | Catherine D. Angell | 863.74 | Employee: 01; Pay Date: 12/10/2014 | No |
| 12/8/2014 | V3253 | Wellington E. Clarke | 523.70 | Employee: 02; Pay Date: 12/10/2014 | No |
| 12/8/2014 | V3254 | Joseph T. DeCarbo | 1,371.88 | Employee: 03; Pay Date: 12/10/2014 | No |
| 12/8/2014 | V3255 | Robert E. Hill | 491.05 | Employee: 24; Pay Date: 12/10/2014 | No |
| 12/8/2014 | V3256 | John Laiosa | 520.14 | Employee: 10; Pay Date: 12/10/2014 | No |
| 12/8/2014 | V3257 | Randolph Nelson | 828.66 | Employee: 12; Pay Date: 12/10/2014 | No |
| 12/8/2014 | V3258 | Joshua R. Nolen | 413.62 | Employee: 18; Pay Date: 12/10/2014 | No |
| 12/8/2014 | V3259 | Brian L. Patrick | 455.93 | Employee: 13; Pay Date: 12/10/2014 | No |
| 12/8/2014 | V3260 | Anthony L. Plyley | 454.45 | Employee: 26; Pay Date: 12/10/2014 | No |
| 12/8/2014 | V3261 | Tyler A. Sapp | 360.84 | Employee: 25; Pay Date: 12/10/2014 | No |
| 12/8/2014 | V3262 | Clay R. Shrum Sr. | 817.36 | Employee: 15; Pay Date: 12/10/2014 | No |
| 12/8/2014 | V3263 | Matthew C. Thompson | 469.97 | Employee: 23; Pay Date: 12/10/2014 | No |
| 12/15/2014 | V3264 | Wendi R. Allison | 641.08 | Employee: 21; Pay Date: 12/17/2014 | No |
| 12/15/2014 | V3265 | Catherine D. Angell | 863.73 | Employee: 01; Pay Date: 12/17/2014 | No |
| 12/15/2014 | V3266 | Wellington E. Clarke | 523.69 | Employee: 02; Pay Date: 12/17/2014 | No |
| 12/15/2014 | V3267 | Joseph T. DeCarbo | 1,371.89 | Employee: 03; Pay Date: 12/17/2014 | No |
| 12/15/2014 | V3268 | Robert E. Hill | 491.06 | Employee: 24; Pay Date: 12/17/2014 | No |
| 12/15/2014 | V3269 | John Laiosa | 520.14 | Employee: 10; Pay Date: 12/17/2014 | No |
| 12/15/2014 | V3270 | Randolph Nelson | 828.66 | Employee: 12; Pay Date: 12/17/2014 | No |

Spring Lake Improvement District
 Check/Voucher Register - SLID-Check Register
 101100 - Cash Operating
 From 12/1/2014 Through 12/31/2014

| Effective Date | Check Number | Payee | Check Amount | Transaction Description | Spoiled |
|----------------|--------------|----------------------|--------------|------------------------------------|---------|
| 12/15/2014 | V3271 | Joshua R. Nolen | 413.62 | Employee: 18; Pay Date: 12/17/2014 | No |
| 12/15/2014 | V3272 | Brian L. Patrick | 455.93 | Employee: 13; Pay Date: 12/17/2014 | No |
| 12/15/2014 | V3273 | Anthony L. Plyley | 454.45 | Employee: 26; Pay Date: 12/17/2014 | No |
| 12/15/2014 | V3274 | Tyler A. Sapp | 360.84 | Employee: 25; Pay Date: 12/17/2014 | No |
| 12/15/2014 | V3275 | Clay R. Shrum Sr. | 817.36 | Employee: 15; Pay Date: 12/17/2014 | No |
| 12/15/2014 | V3276 | Matthew C. Thompson | 494.72 | Employee: 23; Pay Date: 12/17/2014 | No |
| 12/22/2014 | V3277 | Wendi R. Allison | 641.08 | Employee: 21; Pay Date: 12/24/2014 | No |
| 12/22/2014 | V3278 | Catherine D. Angell | 899.30 | Employee: 01; Pay Date: 12/24/2014 | No |
| 12/22/2014 | V3279 | Wellington E. Clarke | 523.69 | Employee: 02; Pay Date: 12/24/2014 | No |
| 12/22/2014 | V3280 | Joseph T. DeCerbo | 1,371.89 | Employee: 03; Pay Date: 12/24/2014 | No |
| 12/22/2014 | V3281 | Robert E. Hill | 491.06 | Employee: 24; Pay Date: 12/24/2014 | No |
| 12/22/2014 | V3282 | John Laiosa | 520.14 | Employee: 10; Pay Date: 12/24/2014 | No |
| 12/22/2014 | V3283 | Randolph Nelson | 828.66 | Employee: 12; Pay Date: 12/24/2014 | No |
| 12/22/2014 | V3284 | Joshua R. Nolen | 413.62 | Employee: 18; Pay Date: 12/24/2014 | No |
| 12/22/2014 | V3285 | Brian L. Patrick | 455.93 | Employee: 13; Pay Date: 12/24/2014 | No |
| 12/22/2014 | V3286 | Anthony L. Plyley | 454.45 | Employee: 26; Pay Date: 12/24/2014 | No |
| 12/22/2014 | V3287 | Tyler A. Sapp | 360.85 | Employee: 25; Pay Date: 12/24/2014 | No |
| 12/22/2014 | V3288 | Clay R. Shrum Sr. | 817.36 | Employee: 15; Pay Date: 12/24/2014 | No |
| 12/22/2014 | V3289 | Matthew C. Thompson | 494.72 | Employee: 23; Pay Date: 12/24/2014 | No |
| 12/29/2014 | V3290 | Wendi R. Allison | 641.08 | Employee: 21; Pay Date: 12/31/2014 | No |
| 12/29/2014 | V3291 | Catherine D. Angell | 899.30 | Employee: 01; Pay Date: 12/31/2014 | No |
| 12/29/2014 | V3292 | Wellington E. Clarke | 523.70 | Employee: 02; Pay Date: 12/31/2014 | No |
| 12/29/2014 | V3293 | Joseph T. DeCerbo | 1,371.88 | Employee: 03; Pay Date: 12/31/2014 | No |
| 12/29/2014 | V3294 | Robert E. Hill | 629.15 | Employee: 24; Pay Date: 12/31/2014 | No |
| 12/29/2014 | V3295 | John Laiosa | 520.14 | Employee: 10; Pay Date: 12/31/2014 | No |
| 12/29/2014 | V3296 | Randolph Nelson | 828.66 | Employee: 12; Pay Date: 12/31/2014 | No |
| 12/29/2014 | V3297 | Joshua R. Nolen | 413.62 | Employee: 18; Pay Date: 12/31/2014 | No |
| 12/29/2014 | V3298 | Brian L. Patrick | 455.93 | Employee: 13; Pay Date: 12/31/2014 | No |
| 12/29/2014 | V3299 | Anthony L. Plyley | 454.44 | Employee: 26; Pay Date: 12/31/2014 | No |
| 12/29/2014 | V3300 | Tyler A. Sapp | 360.84 | Employee: 25; Pay Date: 12/31/2014 | No |
| 12/29/2014 | V3301 | Clay R. Shrum Sr. | 817.36 | Employee: 15; Pay Date: 12/31/2014 | No |
| 12/29/2014 | V3302 | Matthew C. Thompson | 494.72 | Employee: 23; Pay Date: 12/31/2014 | No |

Report Total
 281,884.20

Spring Lake Improvement District
Posted General Ledger Transactions - Cash Disbursements

| Session ID | Effective Date | GL Code | GL Title | Department Title | Debit | Credit | Transaction Description |
|------------------|----------------|--------------|-----------------------|--------------------|--------|--------|-------------------------|
| CD2014-135 | 11/28/2014 | 229300 | Child Support Payable | Drainage | | 321.44 | EMPLOYEE DEDUCTIONS |
| CD2014-135 | 11/28/2014 | 229300 | Child Support Payable | Parks | | 54.07 | EMPLOYEE DEDUCTIONS |
| CD2014-135 | 11/28/2014 | 229300 | Child Support Payable | Mosquito | | 7.13 | EMPLOYEE DEDUCTIONS |
| CD2014-135 | 11/28/2014 | 229300 | Child Support Payable | General Government | | 94.56 | EMPLOYEE DEDUCTIONS |
| CD2014-135 | 11/28/2014 | 229300 | Child Support Payable | Water | | 329.73 | EMPLOYEE DEDUCTIONS |
| CD2014-135 | 11/28/2014 | 229300 | Child Support Payable | Lot Mowing | | 121.19 | EMPLOYEE DEDUCTIONS |
| | | Total 229300 | Child Support Payable | | 0.00 | 928.12 | |
| CD2014-135 | 11/28/2014 | 101100 | Cash Operating | Drainage | 321.44 | | EMPLOYEE DEDUCTIONS |
| CD2014-135 | 11/28/2014 | 101100 | Cash Operating | Parks | 54.07 | | EMPLOYEE DEDUCTIONS |
| CD2014-135 | 11/28/2014 | 101100 | Cash Operating | Mosquito | 7.13 | | EMPLOYEE DEDUCTIONS |
| CD2014-135 | 11/28/2014 | 101100 | Cash Operating | General Government | 94.56 | | EMPLOYEE DEDUCTIONS |
| CD2014-135 | 11/28/2014 | 101100 | Cash Operating | Water | 329.73 | | EMPLOYEE DEDUCTIONS |
| CD2014-135 | 11/28/2014 | 101100 | Cash Operating | Lot Mowing | 121.19 | | EMPLOYEE DEDUCTIONS |
| | | Total 101100 | Cash Operating | | 928.12 | 0.00 | |
| Total CD2014-135 | | | | | 928.12 | 928.12 | |
| CD2014-136 | 11/28/2014 | 229100 | Due to AFLAC | Drainage | 321.44 | | EMPLOYEE DEDUCTIONS |
| CD2014-136 | 11/28/2014 | 229100 | Due to AFLAC | Parks | 54.07 | | EMPLOYEE DEDUCTIONS |
| CD2014-136 | 11/28/2014 | 229100 | Due to AFLAC | Mosquito | 7.13 | | EMPLOYEE DEDUCTIONS |
| CD2014-136 | 11/28/2014 | 229100 | Due to AFLAC | General Government | 94.56 | | EMPLOYEE DEDUCTIONS |
| CD2014-136 | 11/28/2014 | 229100 | Due to AFLAC | Water | 329.73 | | EMPLOYEE DEDUCTIONS |
| CD2014-136 | 11/28/2014 | 229100 | Due to AFLAC | Lot Mowing | 121.19 | | EMPLOYEE DEDUCTIONS |
| | | Total 229100 | Due to AFLAC | | 928.12 | 0.00 | |
| CD2014-136 | 11/28/2014 | 101100 | Cash Operating | Drainage | 321.44 | | EMPLOYEE DEDUCTIONS |
| CD2014-136 | 11/28/2014 | 101100 | Cash Operating | Parks | 54.07 | | EMPLOYEE DEDUCTIONS |
| CD2014-136 | 11/28/2014 | 101100 | Cash Operating | Mosquito | 7.13 | | EMPLOYEE DEDUCTIONS |
| CD2014-136 | 11/28/2014 | 101100 | Cash Operating | General Government | 94.56 | | EMPLOYEE DEDUCTIONS |
| CD2014-136 | 11/28/2014 | 101100 | Cash Operating | Water | 329.73 | | EMPLOYEE DEDUCTIONS |
| | | Total 101100 | Cash Operating | | 329.73 | 329.73 | |

Spring Lake Improvement District
Posted General Ledger Transactions - Cash Disbursements

| Session ID | Effective Date | GL Code | GL Title | Department Title | Debit | Credit | Transaction Description |
|------------------|----------------|--------------|-----------------------|--------------------|----------|--------|-----------------------------------|
| CD2014-136 | 11/28/2014 | 101100 | Cash Operating | Lot Mowing | | 121.19 | EMPLOYEE DEDUCTIONS |
| | | Total 101100 | Cash Operating | | 0.00 | 928.12 | |
| Total CD2014-136 | | | | | 928.12 | 928.12 | |
| CD2014-137 | 12/3/2014 | 229300 | Child Support Payable | Water | 66.46 | | CHILD SUPPORT CASE #050000066FC28 |
| | | Total 229300 | Child Support Payable | | 66.46 | 0.00 | |
| CD2014-137 | 12/3/2014 | 101100 | Cash Operating | Water | | 66.46 | CHILD SUPPORT CASE #050000066FC28 |
| | | Total 101100 | Cash Operating | | 0.00 | 66.46 | |
| CD2014-137 | 12/3/2014 | 217100 | FICA Liability | Drainage | 525.26 | | PAYROLL TAXES WE 12/05/2014 |
| CD2014-137 | 12/3/2014 | 217100 | FICA Liability | Parks | 186.58 | | PAYROLL TAXES WE 12/05/2014 |
| CD2014-137 | 12/3/2014 | 217100 | FICA Liability | Mosquito | 7.64 | | PAYROLL TAXES WE 12/05/2014 |
| CD2014-137 | 12/3/2014 | 217100 | FICA Liability | General Government | 190.64 | | PAYROLL TAXES WE 12/05/2014 |
| CD2014-137 | 12/3/2014 | 217100 | FICA Liability | Water | 554.34 | | PAYROLL TAXES WE 12/05/2014 |
| CD2014-137 | 12/3/2014 | 217100 | FICA Liability | Lot Mowing | 246.08 | | PAYROLL TAXES WE 12/05/2014 |
| | | Total 217100 | FICA Liability | | 1,710.54 | 0.00 | |
| CD2014-137 | 12/3/2014 | 217200 | Federal Tax Liability | Drainage | 373.86 | | PAYROLL TAXES WE 12/05/2014 |
| CD2014-137 | 12/3/2014 | 217200 | Federal Tax Liability | Parks | 125.30 | | PAYROLL TAXES WE 12/05/2014 |
| CD2014-137 | 12/3/2014 | 217200 | Federal Tax Liability | Mosquito | 4.85 | | PAYROLL TAXES WE 12/05/2014 |
| CD2014-137 | 12/3/2014 | 217200 | Federal Tax Liability | General Government | 164.89 | | PAYROLL TAXES WE 12/05/2014 |
| CD2014-137 | 12/3/2014 | 217200 | Federal Tax Liability | Water | 508.37 | | PAYROLL TAXES WE 12/05/2014 |
| CD2014-137 | 12/3/2014 | 217200 | Federal Tax Liability | Lot Mowing | 176.95 | | PAYROLL TAXES WE 12/05/2014 |

Spring Lake Improvement District
Posted General Ledger Transactions - Cash Disbursements

| Session ID | Effective Date | GL Code | GL Title | Department Title | Debit | Credit | Transaction Description |
|------------|----------------|--------------|---------------------------------|--------------------|-------|--------|--------------------------|
| CD2014-138 | 12/15/2014 | 513430 | Electric - Offices | Lot Mowing | 7.66 | | 11/2014 ELECTRIC SERVICE |
| CD2014-138 | 12/15/2014 | 513430 | Electric - Offices | Parks | 3.83 | | 11/2014 ELECTRIC SERVICE |
| | | Total 513430 | Electric - Offices | | 38.29 | 0.00 | |
| CD2014-138 | 12/15/2014 | 101100 | Cash Operating | General Government | | 13.40 | 11/2014 ELECTRIC SERVICE |
| CD2014-138 | 12/15/2014 | 101100 | Cash Operating | Water | | 13.40 | 11/2014 ELECTRIC SERVICE |
| CD2014-138 | 12/15/2014 | 101100 | Cash Operating | Lot Mowing | | 7.66 | 11/2014 ELECTRIC SERVICE |
| CD2014-138 | 12/15/2014 | 101100 | Cash Operating | Parks | | 3.83 | 11/2014 ELECTRIC SERVICE |
| | | Total 101100 | Cash Operating | | 0.00 | 38.29 | |
| CD2014-138 | 12/15/2014 | 572430 | Electric - Parks & Median Signs | Parks | 11.89 | | 11/2014 ELECTRIC SERVICE |
| | | Total 572430 | Electric - Parks & Median Signs | | 11.89 | 0.00 | |
| CD2014-138 | 12/15/2014 | 101100 | Cash Operating | Parks | | 11.89 | 11/2014 ELECTRIC SERVICE |
| | | Total 101100 | Cash Operating | | 0.00 | 11.89 | |
| CD2014-138 | 12/15/2014 | 572430 | Electric - Parks & Median Signs | Parks | 13.31 | | 11/2014 ELECTRIC SERVICE |
| | | Total 572430 | Electric - Parks & Median Signs | | 13.31 | 0.00 | |
| CD2014-138 | 12/15/2014 | 101100 | Cash Operating | Parks | | 13.31 | 11/2014 ELECTRIC SERVICE |
| | | Total 101100 | Cash Operating | | 0.00 | 13.31 | |
| CD2014-138 | 12/15/2014 | 572430 | Electric - Parks & Median Signs | Parks | 13.45 | | 11/2014 ELECTRIC SERVICE |
| | | Total 572430 | Electric - Parks & Median Signs | | 13.45 | 0.00 | |
| CD2014-138 | 12/15/2014 | 101100 | Cash Operating | Parks | | 13.45 | 11/2014 ELECTRIC SERVICE |
| | | Total 101100 | Cash Operating | | 0.00 | 13.45 | |
| CD2014-138 | 12/15/2014 | 572430 | Electric - Parks & Median Signs | Parks | 11.89 | | 11/2014 ELECTRIC SERVICE |

Spring Lake Improvement District
Posted General Ledger Transactions - Cash Disbursements

| Session ID | Effective Date | GL Code | GL Title | Department Title | Debit | Credit | Transaction Description |
|------------------|----------------|--------------|---------------------------------|--------------------|----------|----------|--------------------------------|
| | | Total 217200 | Federal Tax Liability | | 1,354.22 | 0.00 | |
| CD2014-137 | 12/3/2014 | 101100 | Cash Operating | Drainage | | 525.26 | PAYROLL TAXES WE 12/05/2014 |
| CD2014-137 | 12/3/2014 | 101100 | Cash Operating | Parks | | 186.58 | PAYROLL TAXES WE 12/05/2014 |
| CD2014-137 | 12/3/2014 | 101100 | Cash Operating | Mosquito | | 7.64 | PAYROLL TAXES WE 12/05/2014 |
| CD2014-137 | 12/3/2014 | 101100 | Cash Operating | General Government | | 190.64 | PAYROLL TAXES WE 12/05/2014 |
| CD2014-137 | 12/3/2014 | 101100 | Cash Operating | Water | | 554.34 | PAYROLL TAXES WE 12/05/2014 |
| CD2014-137 | 12/3/2014 | 101100 | Cash Operating | Lot Mowing | | 246.08 | PAYROLL TAXES WE 12/05/2014 |
| CD2014-137 | 12/3/2014 | 101100 | Cash Operating | Drainage | | 373.86 | PAYROLL TAXES WE 12/05/2014 |
| CD2014-137 | 12/3/2014 | 101100 | Cash Operating | Parks | | 125.30 | PAYROLL TAXES WE 12/05/2014 |
| CD2014-137 | 12/3/2014 | 101100 | Cash Operating | Mosquito | | 4.85 | PAYROLL TAXES WE 12/05/2014 |
| CD2014-137 | 12/3/2014 | 101100 | Cash Operating | General Government | | 164.89 | PAYROLL TAXES WE 12/05/2014 |
| CD2014-137 | 12/3/2014 | 101100 | Cash Operating | Water | | 508.37 | PAYROLL TAXES WE 12/05/2014 |
| CD2014-137 | 12/3/2014 | 101100 | Cash Operating | Lot Mowing | | 176.95 | PAYROLL TAXES WE 12/05/2014 |
| | | Total 101100 | Cash Operating | | 0.00 | 3,064.76 | |
| Total CD2014-137 | | | | | 3,131.22 | 3,131.22 | |
| CD2014-138 | 12/15/2014 | 572430 | Electric - Parks & Median Signs | Parks | 11.89 | | 11/2014 ELECTRIC SERVICE |
| | | Total 572430 | Electric - Parks & Median Signs | | 11.89 | 0.00 | |
| CD2014-138 | 12/15/2014 | 101100 | Cash Operating | Parks | | 11.89 | 11/2014 ELECTRIC SERVICE |
| | | Total 101100 | Cash Operating | | 0.00 | 11.89 | |
| CD2014-138 | 12/15/2014 | 513430 | Electric - Offices | General Government | 13.40 | | 11/2014 ELECTRIC SERVICE |
| CD2014-138 | 12/15/2014 | 513430 | Electric - Offices | Water | 13.40 | | 11/2014 ELECTRIC SERVICE |

Spring Lake Improvement District
Posted General Ledger Transactions - Cash Disbursements

| <u>Session ID</u> | <u>Effective Date</u> | <u>GL Code</u> | <u>GL Title</u> | <u>Department Title</u> | <u>Debit</u> | <u>Credit</u> | <u>Transaction Description</u> |
|-------------------|-----------------------|----------------|---------------------------------|-------------------------|--------------|---------------|--------------------------------|
| CD2014-138 | 12/15/2014 | Total 572430 | Electric - Parks & Median Signs | | 11.89 | 0.00 | |
| CD2014-138 | 12/15/2014 | 101100 | Cash Operating | Parks | | 11.89 | 11/2014 ELECTRIC SERVICE |
| | | Total 101100 | Cash Operating | | 0.00 | 11.89 | |
| CD2014-138 | 12/15/2014 | 572430 | Electric - Parks & Median Signs | Parks | 13.67 | | 11/2014 ELECTRIC SERVICE |
| | | Total 572430 | Electric - Parks & Median Signs | | 13.67 | 0.00 | |
| CD2014-138 | 12/15/2014 | 101100 | Cash Operating | Parks | | 13.67 | 11/2014 ELECTRIC SERVICE |
| | | Total 101100 | Cash Operating | | 0.00 | 13.67 | |
| CD2014-138 | 12/15/2014 | 572430 | Electric - Parks & Median Signs | Parks | 13.31 | | 11/2014 ELECTRIC SERVICE |
| | | Total 572430 | Electric - Parks & Median Signs | | 13.31 | 0.00 | |
| CD2014-138 | 12/15/2014 | 101100 | Cash Operating | Parks | | 13.31 | 11/2014 ELECTRIC SERVICE |
| | | Total 101100 | Cash Operating | | 0.00 | 13.31 | |
| CD2014-138 | 12/15/2014 | 572430 | Electric - Parks & Median Signs | Parks | 13.70 | | 11/2014 ELECTRIC SERVICE |
| | | Total 572430 | Electric - Parks & Median Signs | | 13.70 | 0.00 | |
| CD2014-138 | 12/15/2014 | 101100 | Cash Operating | Parks | | 13.70 | 11/2014 ELECTRIC SERVICE |
| | | Total 101100 | Cash Operating | | 0.00 | 13.70 | |
| CD2014-138 | 12/15/2014 | 572430 | Electric - Parks & Median Signs | Parks | 100.79 | | 11/2014 ELECTRIC SERVICE |
| | | Total 572430 | Electric - Parks & Median Signs | | 100.79 | 0.00 | |
| CD2014-138 | 12/15/2014 | 101100 | Cash Operating | Parks | | 100.79 | 11/2014 ELECTRIC SERVICE |
| | | Total 101100 | Cash Operating | | 0.00 | 100.79 | |

Spring Lake Improvement District
Posted General Ledger Transactions - Cash Disbursements

| Session ID | Effective Date | GL Code | GL Title | Department Title | Debit | Credit | Transaction Description |
|------------------|----------------|--------------|-----------------------|--------------------|----------|--------|--------------------------------|
| Total CD2014-138 | | | | | 242.19 | 242.19 | |
| CD2014-139 | 12/10/2014 | 217100 | FICA Liability | Drainage | 525.30 | | PAYROLL TAXES WE 12/12/2014 |
| CD2014-139 | 12/10/2014 | 217100 | FICA Liability | Parks | 186.58 | | PAYROLL TAXES WE 12/12/2014 |
| CD2014-139 | 12/10/2014 | 217100 | FICA Liability | Mosquito | 7.62 | | PAYROLL TAXES WE 12/12/2014 |
| CD2014-139 | 12/10/2014 | 217100 | FICA Liability | General Government | 190.64 | | PAYROLL TAXES WE 12/12/2014 |
| CD2014-139 | 12/10/2014 | 217100 | FICA Liability | Water | 554.34 | | PAYROLL TAXES WE 12/12/2014 |
| CD2014-139 | 12/10/2014 | 217100 | FICA Liability | Lot Mowing | 246.06 | | PAYROLL TAXES WE 12/12/2014 |
| | | Total 217100 | FICA Liability | | 1,710.54 | 0.00 | |
| CD2014-139 | 12/10/2014 | 217200 | Federal Tax Liability | Drainage | 373.86 | | PAYROLL TAXES WE 12/12/2014 |
| CD2014-139 | 12/10/2014 | 217200 | Federal Tax Liability | Parks | 125.30 | | PAYROLL TAXES WE 12/12/2014 |
| CD2014-139 | 12/10/2014 | 217200 | Federal Tax Liability | Mosquito | 4.85 | | PAYROLL TAXES WE 12/12/2014 |
| CD2014-139 | 12/10/2014 | 217200 | Federal Tax Liability | General Government | 164.89 | | PAYROLL TAXES WE 12/12/2014 |
| CD2014-139 | 12/10/2014 | 217200 | Federal Tax Liability | Water | 508.37 | | PAYROLL TAXES WE 12/12/2014 |
| CD2014-139 | 12/10/2014 | 217200 | Federal Tax Liability | Lot Mowing | 176.95 | | PAYROLL TAXES WE 12/12/2014 |
| | | Total 217200 | Federal Tax Liability | | 1,354.22 | 0.00 | |
| CD2014-139 | 12/10/2014 | 101100 | Cash Operating | Drainage | | 525.30 | PAYROLL TAXES WE 12/12/2014 |
| CD2014-139 | 12/10/2014 | 101100 | Cash Operating | Parks | | 186.58 | PAYROLL TAXES WE 12/12/2014 |
| CD2014-139 | 12/10/2014 | 101100 | Cash Operating | Mosquito | | 7.62 | PAYROLL TAXES WE 12/12/2014 |
| CD2014-139 | 12/10/2014 | 101100 | Cash Operating | General Government | | 190.64 | PAYROLL TAXES WE 12/12/2014 |
| CD2014-139 | 12/10/2014 | 101100 | Cash Operating | Water | | 554.34 | PAYROLL TAXES WE 12/12/2014 |
| CD2014-139 | 12/10/2014 | 101100 | Cash Operating | Lot Mowing | | 246.06 | PAYROLL TAXES WE 12/12/2014 |

Spring Lake Improvement District
Posted General Ledger Transactions - Cash Disbursements

| Session ID | Effective Date | GL Code | GL Title | Department Title | Debit | Credit | Transaction Description |
|------------------|----------------|--------------|-----------------------|--------------------|----------|----------|--------------------------------------|
| CD2014-139 | 12/10/2014 | 101100 | Cash Operating | Drainage | | 373.86 | PAYROLL TAXES WE 12/12/2014 |
| CD2014-139 | 12/10/2014 | 101100 | Cash Operating | Parks | | 125.30 | PAYROLL TAXES WE 12/12/2014 |
| CD2014-139 | 12/10/2014 | 101100 | Cash Operating | Mosquito | | 4.85 | PAYROLL TAXES WE 12/12/2014 |
| CD2014-139 | 12/10/2014 | 101100 | Cash Operating | General Government | | 164.89 | PAYROLL TAXES WE 12/12/2014 |
| CD2014-139 | 12/10/2014 | 101100 | Cash Operating | Water | | 508.37 | PAYROLL TAXES WE 12/12/2014 |
| CD2014-139 | 12/10/2014 | 101100 | Cash Operating | Lot Mowing | | 176.95 | PAYROLL TAXES WE 12/12/2014 |
| | | Total 101100 | Cash Operating | | 0.00 | 3,064.76 | |
| CD2014-139 | 12/10/2014 | 229300 | Child Support Payable | Water | 66.46 | | CHILD SUPPORT CASE #050000066FC28 |
| | | Total 229300 | Child Support Payable | | 66.46 | 0.00 | |
| CD2014-139 | 12/10/2014 | 101100 | Cash Operating | Water | | 66.46 | CHILD SUPPORT CASE #050000066FC28 |
| | | Total 101100 | Cash Operating | | 0.00 | 66.46 | |
| Total CD2014-139 | | | | | 3,131.22 | 3,131.22 | |
| CD2014-140 | 12/26/2014 | 513430 | Electric - Offices | General Government | 80.20 | | 12/2014 ELECTRIC SERVICE |
| CD2014-140 | 12/26/2014 | 513430 | Electric - Offices | Water | 80.19 | | 12/2014 ELECTRIC SERVICE |
| CD2014-140 | 12/26/2014 | 513430 | Electric - Offices | Lot Mowing | 45.82 | | 12/2014 ELECTRIC SERVICE |
| CD2014-140 | 12/26/2014 | 513430 | Electric - Offices | Parks | 22.91 | | 12/2014 ELECTRIC SERVICE |
| | | Total 513430 | Electric - Offices | | 229.12 | 0.00 | |
| CD2014-140 | 12/26/2014 | 101100 | Cash Operating | General Government | | 80.20 | 12/2014 ELECTRIC SERVICE |
| CD2014-140 | 12/26/2014 | 101100 | Cash Operating | Water | | 80.19 | 12/2014 ELECTRIC SERVICE |
| CD2014-140 | 12/26/2014 | 101100 | Cash Operating | Lot Mowing | | 45.82 | 12/2014 ELECTRIC SERVICE |
| CD2014-140 | 12/26/2014 | 101100 | Cash Operating | Parks | | 22.91 | 12/2014 ELECTRIC SERVICE |
| | | Total 101100 | Cash Operating | | 0.00 | 229.12 | |

Spring Lake Improvement District
Posted General Ledger Transactions - Cash Disbursements

| Session ID | Effective Date | GL Code | GL Title | Department Title | Debit | Credit | Transaction Description |
|------------------|----------------|--------------|--------------------------|--------------------|----------|----------|--------------------------------------|
| CD2014-140 | 12/26/2014 | 533430 | Electric - Water Plant | Water | 1,045.61 | | 12/2014 ELECTRIC SERVICE |
| | | Total 533430 | Electric - Water Plant | | 1,045.61 | 0.00 | |
| CD2014-140 | 12/26/2014 | 101100 | Cash Operating | Water | | 1,045.61 | 12/2014 ELECTRIC SERVICE |
| | | Total 101100 | Cash Operating | | 0.00 | 1,045.61 | |
| Total CD2014-140 | | | | | 1,274.73 | 1,274.73 | |
| CD2014-141 | 12/9/2014 | 513510 | Office Supplies | General Government | 37.10 | | RECORDER, PENS |
| CD2014-141 | 12/9/2014 | 513510 | Office Supplies | Water | 37.10 | | RECORDER, PENS |
| CD2014-141 | 12/9/2014 | 513510 | Office Supplies | Lot Mowing | 21.20 | | RECORDER, PENS |
| CD2014-141 | 12/9/2014 | 513510 | Office Supplies | Parks | 10.59 | | RECORDER, PENS |
| | | Total 513510 | Office Supplies | | 105.99 | 0.00 | |
| CD2014-141 | 12/9/2014 | 101100 | Cash Operating | General Government | | 37.10 | RECORDER, PENS |
| CD2014-141 | 12/9/2014 | 101100 | Cash Operating | Water | | 37.10 | RECORDER, PENS |
| CD2014-141 | 12/9/2014 | 101100 | Cash Operating | Lot Mowing | | 21.20 | RECORDER, PENS |
| CD2014-141 | 12/9/2014 | 101100 | Cash Operating | Parks | | 10.59 | RECORDER, PENS |
| | | Total 101100 | Cash Operating | | 0.00 | 105.99 | |
| Total CD2014-141 | | | | | 105.99 | 105.99 | |
| CD2014-142 | 12/1/2014 | 513492 | Credit Card Fees | Water | 100.12 | | 11/2014 CREDIT CARD FEES - IN OFFICE |
| | | Total 513492 | Credit Card Fees | | 100.12 | 0.00 | |
| CD2014-142 | 12/1/2014 | 101100 | Cash Operating | Water | | 100.12 | 11/2014 CREDIT CARD FEES - IN OFFICE |
| | | Total 101100 | Cash Operating | | 0.00 | 100.12 | |
| Total CD2014-142 | | | | | 100.12 | 100.12 | |
| CD2014-143 | 12/10/2014 | 513491 | Recording Fees & Charges | Water | 48.00 | | RECORDING FEES - SIMPLIFILE |

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| CD2014-143 | 12/10/2014 | Total 513491 | Recording Fees & Charges | | 48.00 | 0.00 | |
| | | 101100 | Cash Operating | Water | | 48.00 | RECORDING FEES - SIMPLIFILE |
| | | Total 101100 | Cash Operating | | 0.00 | 48.00 | |
| Total CD2014-143 | | | | | 48.00 | 48.00 | |
| CD2014-144 | 12/10/2014 | 513491 | Recording Fees & Charges | Water | 12.00 | | RECORDING FEES WATER LIENS - SIMPLIFILE |
| | | Total 513491 | Recording Fees & Charges | | 12.00 | 0.00 | |
| CD2014-144 | 12/10/2014 | 101100 | Cash Operating | Water | | 12.00 | RECORDING FEES WATER LIENS - SIMPLIFILE |
| | | Total 101100 | Cash Operating | | 0.00 | 12.00 | |
| Total CD2014-144 | | | | | 12.00 | 12.00 | |
| CD2014-144 | 12/26/2014 | 538430 | Electric - Pump Station | Drainage | 580.61 | | 12/2014 ELECTRIC SERVICE |
| | | Total 538430 | Electric - Pump Station | | 580.61 | 0.00 | |
| CD2014-144 | 12/26/2014 | 101100 | Cash Operating | Drainage | | 580.61 | 12/2014 ELECTRIC SERVICE |
| | | Total 101100 | Cash Operating | | 0.00 | 580.61 | |
| Total CD2014-144 | | | | | 580.61 | 580.61 | |
| CD2014-144 | 12/26/2014 | 513430 | Electric - Offices | General Government | 68.02 | | 12/2014 ELECTRIC SERVICE |
| CD2014-144 | 12/26/2014 | 513430 | Electric - Offices | Water | 68.02 | | 12/2014 ELECTRIC SERVICE |
| CD2014-144 | 12/26/2014 | 513430 | Electric - Offices | Lot Mowing | 38.87 | | 12/2014 ELECTRIC SERVICE |
| CD2014-144 | 12/26/2014 | 513430 | Electric - Offices | Parks | 19.44 | | 12/2014 ELECTRIC SERVICE |
| | | Total 513430 | Electric - Offices | | 194.35 | 0.00 | |
| CD2014-144 | 12/26/2014 | 101100 | Cash Operating | General Government | | 68.02 | 12/2014 ELECTRIC SERVICE |
| CD2014-144 | 12/26/2014 | 101100 | Cash Operating | Water | | 68.02 | 12/2014 ELECTRIC SERVICE |
| CD2014-144 | 12/26/2014 | 101100 | Cash Operating | Lot Mowing | | 38.87 | 12/2014 ELECTRIC SERVICE |
| CD2014-144 | 12/26/2014 | 101100 | Cash Operating | Parks | | 19.44 | 12/2014 ELECTRIC SERVICE |
| | | Total 101100 | Cash Operating | | 0.00 | 194.35 | |
| Total CD2014-144 | | | | | 194.35 | 194.35 | |

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|------------------|----------------|--------------|-----------------------|--------------------|----------|--------|-----------------------------------|
| Total CD2014-144 | | Total 101100 | Cash Operating | | 0.00 | 194.35 | |
| CD2014-145 | 12/17/2014 | 229300 | Child Support Payable | Water | 786.96 | 786.96 | CHILD SUPPORT CASE #050000066FC28 |
| CD2014-145 | 12/17/2014 | 101100 | Cash Operating | Water | 66.46 | 0.00 | |
| CD2014-145 | 12/17/2014 | 217100 | FICA Liability | Drainage | 525.26 | | PAYROLL TAXES WE 12/19/2014 |
| CD2014-145 | 12/17/2014 | 217100 | FICA Liability | Parks | 186.58 | | PAYROLL TAXES WE 12/19/2014 |
| CD2014-145 | 12/17/2014 | 217100 | FICA Liability | Mosquito | 7.64 | | PAYROLL TAXES WE 12/19/2014 |
| CD2014-145 | 12/17/2014 | 217100 | FICA Liability | General Government | 190.64 | | PAYROLL TAXES WE 12/19/2014 |
| CD2014-145 | 12/17/2014 | 217100 | FICA Liability | Water | 554.34 | | PAYROLL TAXES WE 12/19/2014 |
| CD2014-145 | 12/17/2014 | 217100 | FICA Liability | Lot Mowing | 246.08 | | PAYROLL TAXES WE 12/19/2014 |
| | | Total 217100 | FICA Liability | | 1,710.54 | 0.00 | |
| CD2014-145 | 12/17/2014 | 217200 | Federal Tax Liability | Drainage | 373.07 | | PAYROLL TAXES WE 12/19/2014 |
| CD2014-145 | 12/17/2014 | 217200 | Federal Tax Liability | Parks | 124.51 | | PAYROLL TAXES WE 12/19/2014 |
| CD2014-145 | 12/17/2014 | 217200 | Federal Tax Liability | Mosquito | 4.85 | | PAYROLL TAXES WE 12/19/2014 |
| CD2014-145 | 12/17/2014 | 217200 | Federal Tax Liability | General Government | 164.10 | | PAYROLL TAXES WE 12/19/2014 |
| CD2014-145 | 12/17/2014 | 217200 | Federal Tax Liability | Water | 495.70 | | PAYROLL TAXES WE 12/19/2014 |
| CD2014-145 | 12/17/2014 | 217200 | Federal Tax Liability | Lot Mowing | 176.16 | | PAYROLL TAXES WE 12/19/2014 |
| | | Total 217200 | Federal Tax Liability | | 1,338.39 | 0.00 | |

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| CD2014-145 | 12/17/2014 | 101100 | Cash Operating | Drainage | | 525.26 | PAYROLL TAXES WE 12/19/2014 |
| CD2014-145 | 12/17/2014 | 101100 | Cash Operating | Parks | | 186.58 | PAYROLL TAXES WE 12/19/2014 |
| CD2014-145 | 12/17/2014 | 101100 | Cash Operating | Mosquito | | 7.64 | PAYROLL TAXES WE 12/19/2014 |
| CD2014-145 | 12/17/2014 | 101100 | Cash Operating | General Government | | 190.64 | PAYROLL TAXES WE 12/19/2014 |
| CD2014-145 | 12/17/2014 | 101100 | Cash Operating | Water | | 554.34 | PAYROLL TAXES WE 12/19/2014 |
| CD2014-145 | 12/17/2014 | 101100 | Cash Operating | Lot Mowing | | 246.08 | PAYROLL TAXES WE 12/19/2014 |
| CD2014-145 | 12/17/2014 | 101100 | Cash Operating | Drainage | | 373.07 | PAYROLL TAXES WE 12/19/2014 |
| CD2014-145 | 12/17/2014 | 101100 | Cash Operating | Parks | | 124.51 | PAYROLL TAXES WE 12/19/2014 |
| CD2014-145 | 12/17/2014 | 101100 | Cash Operating | Mosquito | | 4.85 | PAYROLL TAXES WE 12/19/2014 |
| CD2014-145 | 12/17/2014 | 101100 | Cash Operating | General Government | | 164.10 | PAYROLL TAXES WE 12/19/2014 |
| CD2014-145 | 12/17/2014 | 101100 | Cash Operating | Water | | 495.70 | PAYROLL TAXES WE 12/19/2014 |
| CD2014-145 | 12/17/2014 | 101100 | Cash Operating | Lot Mowing | | 176.16 | PAYROLL TAXES WE 12/19/2014 |
| | | Total 101100 | Cash Operating | | 0.00 | 3,048.93 | |
| Total CD2014-145 | | | | | 3,115.39 | 3,115.39 | |
| CD2014-146 | 12/2/2014 | 513550 | Training and Conferences | Water | 145.00 | | Water Conference Clay Shrum (Orlando) |
| CD2014-146 | 12/2/2014 | 101100 | Cash Operating | Water | | 145.00 | Water Conference Clay Shrum (Orlando) |
| | | Total 513550 | Training and Conferences | | 145.00 | 0.00 | |
| | | Total 101100 | Cash Operating | | 0.00 | 145.00 | |
| CD2014-146 | 12/12/2014 | 513445 | Equipment Lease | General Government | 3,242.71 | | Trackhoe Lease December 2014 |
| | | Total 513445 | Equipment Lease | | 3,242.71 | 0.00 | |

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|------------------|----------------|--------------|---------------------------------|--------------------|----------|----------|--------------------------------|
| CD2014-146 | 12/12/2014 | 101100 | Cash Operating | General Government | | 3,242.71 | Trackhoe Lease December 2014 |
| | | Total 101100 | Cash Operating | | 0.00 | 3,242.71 | |
| CD2014-146 | 12/13/2014 | 513445 | Equipment Lease | General Government | 2,991.37 | | Boom Mower Lease December 2014 |
| | | Total 513445 | Equipment Lease | | 2,991.37 | 0.00 | |
| CD2014-146 | 12/13/2014 | 101100 | Cash Operating | General Government | | 2,991.37 | Boom Mower Lease December 2014 |
| | | Total 101100 | Cash Operating | | 0.00 | 2,991.37 | |
| Total CD2014-146 | | | | | 6,379.08 | 6,379.08 | |
| CD2014-147 | 12/18/2014 | 513510 | Office Supplies | General Government | 47.94 | | Toner Cartridges |
| CD2014-147 | 12/18/2014 | 513510 | Office Supplies | Water | 47.94 | | Toner Cartridges |
| CD2014-147 | 12/18/2014 | 513510 | Office Supplies | Lot Mowing | 27.40 | | Toner Cartridges |
| CD2014-147 | 12/18/2014 | 513510 | Office Supplies | Parks | 13.70 | | Toner Cartridges |
| | | Total 513510 | Office Supplies | | 136.98 | 0.00 | |
| CD2014-147 | 12/18/2014 | 101100 | Cash Operating | General Government | | 47.94 | Toner Cartridges |
| CD2014-147 | 12/18/2014 | 101100 | Cash Operating | Water | | 47.94 | Toner Cartridges |
| CD2014-147 | 12/18/2014 | 101100 | Cash Operating | Lot Mowing | | 27.40 | Toner Cartridges |
| CD2014-147 | 12/18/2014 | 101100 | Cash Operating | Parks | | 13.70 | Toner Cartridges |
| | | Total 101100 | Cash Operating | | 0.00 | 136.98 | |
| Total CD2014-147 | | | | | 136.98 | 136.98 | |
| CD2014-148 | 1/2/2014 | 101100 | Cash Operating | Parks | | 7.59 | 12/14 ELECTRIC SERVICE |
| | | Total 101100 | Cash Operating | | 0.00 | 7.59 | |
| CD2014-148 | 1/2/2014 | 572430 | Electric - Parks & Median Signs | Parks | 7.59 | | 12/14 ELECTRIC SERVICE |
| | | Total 572430 | Electric - Parks & Median Signs | | 7.59 | 0.00 | |

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|------------|----------------|--------------|--------------------------|--------------------|----------|----------|----------------------------------|
| CD2014-148 | 12/29/2014 | 229301 | Health Insurance Payable | Water | 436.87 | | 1/2015 HEALTH INSURANCE PREMIUMS |
| CD2014-148 | 12/29/2014 | 229301 | Health Insurance Payable | Drainage | 87.37 | | 1/2015 HEALTH INSURANCE PREMIUMS |
| CD2014-148 | 12/29/2014 | 229301 | Health Insurance Payable | General Government | 29.12 | | 1/2015 HEALTH INSURANCE PREMIUMS |
| CD2014-148 | 12/29/2014 | 229301 | Health Insurance Payable | Parks | 17.47 | | 1/2015 HEALTH INSURANCE PREMIUMS |
| CD2014-148 | 12/29/2014 | 229301 | Health Insurance Payable | Lot Mowing | 11.65 | | 1/2015 HEALTH INSURANCE PREMIUMS |
| | | Total 229301 | Health Insurance Payable | | 582.48 | 0.00 | |
| CD2014-148 | 12/29/2014 | 229500 | Due to Health Insurance | Drainage | 2,117.85 | | 1/2015 HEALTH INSURANCE PREMIUMS |
| CD2014-148 | 12/29/2014 | 229500 | Due to Health Insurance | Water | 2,117.85 | | 1/2015 HEALTH INSURANCE PREMIUMS |
| CD2014-148 | 12/29/2014 | 229500 | Due to Health Insurance | Lot Mowing | 1,024.76 | | 1/2015 HEALTH INSURANCE PREMIUMS |
| CD2014-148 | 12/29/2014 | 229500 | Due to Health Insurance | General Government | 751.49 | | 1/2015 HEALTH INSURANCE PREMIUMS |
| CD2014-148 | 12/29/2014 | 229500 | Due to Health Insurance | Parks | 751.49 | | 1/2015 HEALTH INSURANCE PREMIUMS |
| CD2014-148 | 12/29/2014 | 229500 | Due to Health Insurance | Mosquito | 68.32 | | 1/2015 HEALTH INSURANCE PREMIUMS |
| | | Total 229500 | Due to Health Insurance | | 6,831.76 | 0.00 | |
| CD2014-148 | 12/29/2014 | 101100 | Cash Operating | Water | | 436.87 | 1/2015 HEALTH INSURANCE PREMIUMS |
| CD2014-148 | 12/29/2014 | 101100 | Cash Operating | Drainage | | 87.37 | 1/2015 HEALTH INSURANCE PREMIUMS |
| CD2014-148 | 12/29/2014 | 101100 | Cash Operating | General Government | | 29.12 | 1/2015 HEALTH INSURANCE PREMIUMS |
| CD2014-148 | 12/29/2014 | 101100 | Cash Operating | Parks | | 17.47 | 1/2015 HEALTH INSURANCE PREMIUMS |
| CD2014-148 | 12/29/2014 | 101100 | Cash Operating | Lot Mowing | | 11.65 | 1/2015 HEALTH INSURANCE PREMIUMS |
| CD2014-148 | 12/29/2014 | 101100 | Cash Operating | Drainage | | 2,117.85 | 1/2015 HEALTH INSURANCE PREMIUMS |
| CD2014-148 | 12/29/2014 | 101100 | Cash Operating | Water | | 2,117.85 | 1/2015 HEALTH INSURANCE PREMIUMS |

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| CD2014-148 | 12/29/2014 | 101100 | Cash Operating | Lot Mowing | | 1,024.76 | 1/2015 HEALTH INSURANCE PREMIUMS |
| CD2014-148 | 12/29/2014 | 101100 | Cash Operating | General Government | | 751.49 | 1/2015 HEALTH INSURANCE PREMIUMS |
| CD2014-148 | 12/29/2014 | 101100 | Cash Operating | Parks | | 751.49 | 1/2015 HEALTH INSURANCE PREMIUMS |
| CD2014-148 | 12/29/2014 | 101100 | Cash Operating | Mosquito | | 68.32 | 1/2015 HEALTH INSURANCE PREMIUMS |
| | | Total 101100 | Cash Operating | | 0.00 | 7,414.24 | |
| CD2014-148 | 1/2/2015 | 541430 | Electric - St Lights | Street Lights | 7,647.74 | | 12/2014 ELECTRIC SERVICE |
| | | Total 541430 | Electric - St Lights | | 7,647.74 | 0.00 | |
| CD2014-148 | 1/2/2015 | 101100 | Cash Operating | Street Lights | | 7,647.74 | 12/2014 ELECTRIC SERVICE |
| | | Total 101100 | Cash Operating | | 0.00 | 7,647.74 | |
| Total CD2014-148 | | | | | 15,069.57 | 15,069.57 | |
| CD2014-149 | 12/22/2014 | 217100 | FICA Liability | Drainage | 526.86 | | Payroll Taxes W/E 12-26-2014 |
| CD2014-149 | 12/22/2014 | 217100 | FICA Liability | Parks | 186.72 | | Payroll Taxes W/E 12-26-2014 |
| CD2014-149 | 12/22/2014 | 217100 | FICA Liability | Mosquito | 7.64 | | Payroll Taxes W/E 12-26-2014 |
| CD2014-149 | 12/22/2014 | 217100 | FICA Liability | General Government | 194.70 | | Payroll Taxes W/E 12-26-2014 |
| CD2014-149 | 12/22/2014 | 217100 | FICA Liability | Water | 556.36 | | Payroll Taxes W/E 12-26-2014 |
| CD2014-149 | 12/22/2014 | 217100 | FICA Liability | Lot Mowing | 246.32 | | Payroll Taxes W/E 12-26-2014 |
| | | Total 217100 | FICA Liability | | 1,718.60 | 0.00 | |
| CD2014-149 | 12/22/2014 | 217200 | Federal Tax Liability | Drainage | 375.70 | | Payroll Taxes W/E 12-26-2014 |
| CD2014-149 | 12/22/2014 | 217200 | Federal Tax Liability | Parks | 124.78 | | Payroll Taxes W/E 12-26-2014 |
| CD2014-149 | 12/22/2014 | 217200 | Federal Tax Liability | Mosquito | 4.85 | | Payroll Taxes W/E 12-26-2014 |
| CD2014-149 | 12/22/2014 | 217200 | Federal Tax Liability | General Government | 170.69 | | Payroll Taxes W/E 12-26-2014 |
| CD2014-149 | 12/22/2014 | 217200 | Federal Tax Liability | Water | 499.00 | | Payroll Taxes W/E 12-26-2014 |
| CD2014-149 | 12/22/2014 | 217200 | Federal Tax Liability | Lot Mowing | 176.56 | | Payroll Taxes W/E 12-26-2014 |
| | | Total 217200 | Federal Tax Liability | | 1,351.58 | 0.00 | |
| CD2014-149 | 12/22/2014 | 101100 | Cash Operating | Drainage | | 526.86 | Payroll Taxes W/E 12-26-2014 |
| CD2014-149 | 12/22/2014 | 101100 | Cash Operating | Parks | | 186.72 | Payroll Taxes W/E 12-26-2014 |
| CD2014-149 | 12/22/2014 | 101100 | Cash Operating | Mosquito | | 7.64 | Payroll Taxes W/E 12-26-2014 |

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| CD2014-149 | 12/22/2014 | 101100 | Cash Operating | General Government | | 194.70 | Payroll Taxes W/E 12-26-2014 |
| CD2014-149 | 12/22/2014 | 101100 | Cash Operating | Water | | 556.36 | Payroll Taxes W/E 12-26-2014 |
| CD2014-149 | 12/22/2014 | 101100 | Cash Operating | Lot Mowing | | 246.32 | Payroll Taxes W/E 12-26-2014 |
| CD2014-149 | 12/22/2014 | 101100 | Cash Operating | Drainage | | 375.70 | Payroll Taxes W/E 12-26-2014 |
| CD2014-149 | 12/22/2014 | 101100 | Cash Operating | Parks | | 124.78 | Payroll Taxes W/E 12-26-2014 |
| CD2014-149 | 12/22/2014 | 101100 | Cash Operating | Mosquito | | 4.85 | Payroll Taxes W/E 12-26-2014 |
| CD2014-149 | 12/22/2014 | 101100 | Cash Operating | General Government | | 170.69 | Payroll Taxes W/E 12-26-2014 |
| CD2014-149 | 12/22/2014 | 101100 | Cash Operating | Water | | 499.00 | Payroll Taxes W/E 12-26-2014 |
| CD2014-149 | 12/22/2014 | 101100 | Cash Operating | Lot Mowing | | 176.56 | Payroll Taxes W/E 12-26-2014 |
| | | Total 101100 | Cash Operating | | 0.00 | 3,070.18 | |
| Total CD2014-149 | | | | | 3,070.18 | 3,070.18 | |
| CD2014-150 | 12/22/2014 | 229300 | Child Support Payable | Water | 66.46 | | Child Support W/E 12-24-2014 |
| | | Total 229300 | Child Support Payable | | 66.46 | 0.00 | |
| CD2014-150 | 12/22/2014 | 101100 | Cash Operating | Water | | 66.46 | Child Support W/E 12-24-2014 |
| | | Total 101100 | Cash Operating | | 0.00 | 66.46 | |
| Total CD2014-150 | | | | | 66.46 | 66.46 | |
| CD2014-152 | 12/31/2014 | 217100 | FICA Liability | Drainage | 526.90 | | PAYROLL TAXES WE 01/02/2015 |
| CD2014-152 | 12/31/2014 | 217100 | FICA Liability | Parks | 186.74 | | PAYROLL TAXES WE 01/02/2015 |
| CD2014-152 | 12/31/2014 | 217100 | FICA Liability | Mosquito | 35.90 | | PAYROLL TAXES WE 01/02/2015 |
| CD2014-152 | 12/31/2014 | 217100 | FICA Liability | General Government | 194.70 | | PAYROLL TAXES WE 01/02/2015 |
| CD2014-152 | 12/31/2014 | 217100 | FICA Liability | Water | 556.34 | | PAYROLL TAXES WE 01/02/2015 |
| CD2014-152 | 12/31/2014 | 217100 | FICA Liability | Lot Mowing | 246.32 | | PAYROLL TAXES WE 01/02/2015 |
| | | Total 217100 | FICA Liability | | 1,746.90 | 0.00 | |

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| CD2014-152 | 12/31/2014 | 217200 | Federal Tax Liability | Drainage | 378.40 | | PAYROLL TAXES WE 01/02/2015 |
| CD2014-152 | 12/31/2014 | 217200 | Federal Tax Liability | Parks | 125.49 | | PAYROLL TAXES WE 01/02/2015 |
| CD2014-152 | 12/31/2014 | 217200 | Federal Tax Liability | Mosquito | 30.25 | | PAYROLL TAXES WE 01/02/2015 |
| CD2014-152 | 12/31/2014 | 217200 | Federal Tax Liability | General Government | 170.69 | | PAYROLL TAXES WE 01/02/2015 |
| CD2014-152 | 12/31/2014 | 217200 | Federal Tax Liability | Water | 499.71 | | PAYROLL TAXES WE 01/02/2015 |
| CD2014-152 | 12/31/2014 | 217200 | Federal Tax Liability | Lot Mowing | 179.41 | | PAYROLL TAXES WE 01/02/2015 |
| | | Total 217200 | Federal Tax Liability | | 1,383.95 | 0.00 | |
| CD2014-152 | 12/31/2014 | 101100 | Cash Operating | Drainage | | 526.90 | PAYROLL TAXES WE 01/02/2015 |
| CD2014-152 | 12/31/2014 | 101100 | Cash Operating | Parks | | 186.74 | PAYROLL TAXES WE 01/02/2015 |
| CD2014-152 | 12/31/2014 | 101100 | Cash Operating | Mosquito | | 35.90 | PAYROLL TAXES WE 01/02/2015 |
| CD2014-152 | 12/31/2014 | 101100 | Cash Operating | General Government | | 194.70 | PAYROLL TAXES WE 01/02/2015 |
| CD2014-152 | 12/31/2014 | 101100 | Cash Operating | Water | | 556.34 | PAYROLL TAXES WE 01/02/2015 |
| CD2014-152 | 12/31/2014 | 101100 | Cash Operating | Lot Mowing | | 246.32 | PAYROLL TAXES WE 01/02/2015 |
| CD2014-152 | 12/31/2014 | 101100 | Cash Operating | Drainage | | 378.40 | PAYROLL TAXES WE 01/02/2015 |
| CD2014-152 | 12/31/2014 | 101100 | Cash Operating | Parks | | 125.49 | PAYROLL TAXES WE 01/02/2015 |
| CD2014-152 | 12/31/2014 | 101100 | Cash Operating | Mosquito | | 30.25 | PAYROLL TAXES WE 01/02/2015 |
| CD2014-152 | 12/31/2014 | 101100 | Cash Operating | General Government | | 170.69 | PAYROLL TAXES WE 01/02/2015 |
| CD2014-152 | 12/31/2014 | 101100 | Cash Operating | Water | | 499.71 | PAYROLL TAXES WE 01/02/2015 |
| CD2014-152 | 12/31/2014 | 101100 | Cash Operating | Lot Mowing | | 179.41 | PAYROLL TAXES WE 01/02/2015 |
| | | Total 101100 | Cash Operating | | 0.00 | 3,130.85 | |
| CD2014-152 | 12/31/2014 | 229300 | Child Support Payable | Water | 66.46 | | CHILD SUPPORT CASE #050000066FC28 |

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| CD2014-152 | 12/31/2014 | Total 229300 | Child Support Payable | | 66.46 | 0.00 | |
| | | 101100 | Cash Operating | Water | | 66.46 | CHILD SUPPORT CASE #050000066FC28 |
| | | Total 101100 | Cash Operating | | 0.00 | 66.46 | |
| Total CD2014-152 | | | | | 3,197.31 | 3,197.31 | |
| CD2014-153 | 12/31/2014 | 229100 | Due to AFLAC | Drainage | 322.60 | | EMPLOYEE DEDUCTIONS |
| CD2014-153 | 12/31/2014 | 229100 | Due to AFLAC | Parks | 57.40 | | EMPLOYEE DEDUCTIONS |
| CD2014-153 | 12/31/2014 | 229100 | Due to AFLAC | Mosquito | 3.84 | | EMPLOYEE DEDUCTIONS |
| CD2014-153 | 12/31/2014 | 229100 | Due to AFLAC | General Government | 94.56 | | EMPLOYEE DEDUCTIONS |
| CD2014-153 | 12/31/2014 | 229100 | Due to AFLAC | Water | 330.08 | | EMPLOYEE DEDUCTIONS |
| CD2014-153 | 12/31/2014 | 229100 | Due to AFLAC | Lot Mowing | 119.64 | | EMPLOYEE DEDUCTIONS |
| | | Total 229100 | Due to AFLAC | | 928.12 | 0.00 | |
| CD2014-153 | 12/31/2014 | 101100 | Cash Operating | Drainage | | 322.60 | EMPLOYEE DEDUCTIONS |
| CD2014-153 | 12/31/2014 | 101100 | Cash Operating | Parks | | 57.40 | EMPLOYEE DEDUCTIONS |
| CD2014-153 | 12/31/2014 | 101100 | Cash Operating | Mosquito | | 3.84 | EMPLOYEE DEDUCTIONS |
| CD2014-153 | 12/31/2014 | 101100 | Cash Operating | General Government | | 94.56 | EMPLOYEE DEDUCTIONS |
| CD2014-153 | 12/31/2014 | 101100 | Cash Operating | Water | | 330.08 | EMPLOYEE DEDUCTIONS |
| CD2014-153 | 12/31/2014 | 101100 | Cash Operating | Lot Mowing | | 119.64 | EMPLOYEE DEDUCTIONS |
| | | Total 101100 | Cash Operating | | 0.00 | 928.12 | |
| CD2014-153 | 1/13/2015 | 572430 | Electric - Parks & Median Signs | Parks | 13.95 | | 12/2014 ELECTRIC SERVICE |
| | | Total 572430 | Electric - Parks & Median Signs | | 13.95 | 0.00 | |
| CD2014-153 | 1/13/2015 | 101100 | Cash Operating | Parks | | 13.95 | 12/2014 ELECTRIC SERVICE |
| | | Total 101100 | Cash Operating | | 0.00 | 13.95 | |
| CD2014-153 | 1/13/2015 | 572430 | Electric - Parks & Median Signs | Parks | 13.56 | | 12/2014 ELECTRIC SERVICE |
| | | Total 572430 | Electric - Parks & Median Signs | | 13.56 | 0.00 | |

Spring Lake Improvement District
 Posted General Ledger Transactions - Cash Disbursements

| Session ID | Effective Date | GL Code | GL Title | Department Title | Debit | Credit | Transaction Description |
|------------|----------------|--------------|---------------------------------|------------------|-------|--------|--------------------------|
| CD2014-153 | 1/13/2015 | 101100 | Cash Operating | Parks | | 13.56 | 12/2014 ELECTRIC SERVICE |
| | | Total 101100 | Cash Operating | | 0.00 | 13.56 | |
| CD2014-153 | 1/13/2015 | 572430 | Electric - Parks & Median Signs | Parks | 13.81 | | 12/14 ELETRIC SERVICE |
| | | Total 572430 | Electric - Parks & Median Signs | | 13.81 | 0.00 | |
| CD2014-153 | 1/13/2015 | 101100 | Cash Operating | Parks | | 13.81 | 12/14 ELETRIC SERVICE |
| | | Total 101100 | Cash Operating | | 0.00 | 13.81 | |
| CD2014-153 | 1/13/2015 | 572430 | Electric - Parks & Median Signs | Parks | 11.89 | | 12/2014 ELECTRIC SERVICE |
| | | Total 572430 | Electric - Parks & Median Signs | | 11.89 | 0.00 | |
| CD2014-153 | 1/13/2015 | 101100 | Cash Operating | Parks | | 11.89 | 12/2014 ELECTRIC SERVICE |
| | | Total 101100 | Cash Operating | | 0.00 | 11.89 | |
| CD2014-153 | 1/13/2015 | 572430 | Electric - Parks & Median Signs | Parks | 13.81 | | 12/2014 ELECTRIC SERVICE |
| | | Total 572430 | Electric - Parks & Median Signs | | 13.81 | 0.00 | |
| CD2014-153 | 1/13/2015 | 101100 | Cash Operating | Parks | | 13.81 | 12/2014 ELECTRIC SERVICE |
| | | Total 101100 | Cash Operating | | 0.00 | 13.81 | |
| CD2014-153 | 1/13/2015 | 572430 | Electric - Parks & Median Signs | Parks | 13.67 | | 12/2014 ELECTRIC SERVICE |
| | | Total 572430 | Electric - Parks & Median Signs | | 13.67 | 0.00 | |
| CD2014-153 | 1/13/2015 | 101100 | Cash Operating | Parks | | 13.67 | 12/2014 ELECTRIC SERVICE |
| | | Total 101100 | Cash Operating | | 0.00 | 13.67 | |
| CD2014-153 | 1/13/2015 | 572430 | Electric - Parks & Median Signs | Parks | 12.13 | | 12/2014 ELECTRIC SERVICE |
| | | Total 572430 | Electric - Parks & Median Signs | | 12.13 | | |

Spring Lake Improvement District
Posted General Ledger Transactions - Cash Disbursements

| Session ID | Effective Date | GL Code | GL Title | Department Title | Debit | Credit | Transaction Description |
|------------------|----------------|--------------|---------------------------------|--------------------|----------|----------|--------------------------|
| CD2014-153 | | Total 572430 | Electric - Parks & Median Signs | | 12.13 | 0.00 | |
| | 1/13/2015 | 101100 | Cash Operating | Parks | | 12.13 | 12/2014 ELECTRIC SERVICE |
| | | Total 101100 | Cash Operating | | 0.00 | 12.13 | |
| CD2014-153 | 1/13/2015 | 513430 | Electric - Offices | General Government | 13.40 | | 12/2014 ELECTRIC SERVICE |
| CD2014-153 | 1/13/2015 | 513430 | Electric - Offices | Water | 13.40 | | 12/2014 ELECTRIC SERVICE |
| CD2014-153 | 1/13/2015 | 513430 | Electric - Offices | Lot Mowing | 7.66 | | 12/2014 ELECTRIC SERVICE |
| CD2014-153 | 1/13/2015 | 513430 | Electric - Offices | Parks | 3.83 | | 12/2014 ELECTRIC SERVICE |
| | | Total 513430 | Electric - Offices | | 38.29 | 0.00 | |
| CD2014-153 | 1/13/2015 | 101100 | Cash Operating | General Government | | 13.40 | 12/2014 ELECTRIC SERVICE |
| CD2014-153 | 1/13/2015 | 101100 | Cash Operating | Water | | 13.40 | 12/2014 ELECTRIC SERVICE |
| CD2014-153 | 1/13/2015 | 101100 | Cash Operating | Lot Mowing | | 7.66 | 12/2014 ELECTRIC SERVICE |
| CD2014-153 | 1/13/2015 | 101100 | Cash Operating | Parks | | 3.83 | 12/2014 ELECTRIC SERVICE |
| | | Total 101100 | Cash Operating | | 0.00 | 38.29 | |
| CD2014-153 | 1/13/2015 | 572430 | Electric - Parks & Median Signs | Parks | 12.13 | | 12/2014 ELECTRIC SERVICE |
| | | Total 572430 | Electric - Parks & Median Signs | | 12.13 | 0.00 | |
| CD2014-153 | 1/13/2015 | 101100 | Cash Operating | Parks | | 12.13 | 12/2014 ELECTRIC SERVICE |
| | | Total 101100 | Cash Operating | | 0.00 | 12.13 | |
| CD2014-153 | 1/13/2015 | 572430 | Electric - Parks & Median Signs | Parks | 86.44 | | 12/2014 ELECTRIC SERVICE |
| | | Total 572430 | Electric - Parks & Median Signs | | 86.44 | 0.00 | |
| CD2014-153 | 1/13/2015 | 101100 | Cash Operating | Parks | | 86.44 | 12/2014 ELECTRIC SERVICE |
| | | Total 101100 | Cash Operating | | 0.00 | 86.44 | |
| Total CD2014-153 | | | | | 1,157.80 | 1,157.80 | |

Spring Lake Improvement District
 Posted General Ledger Transactions - Cash Disbursements

| <u>Session ID</u> | <u>Effective Date</u> | <u>GL Code</u> | <u>GL Title</u> | <u>Department Title</u> | <u>Debit</u> | <u>Credit</u> | <u>Transaction Description</u> |
|---------------------|-----------------------|----------------|-----------------|-------------------------|--------------|---------------|--------------------------------|
| | | | | | 42,869.44 | 42,869.44 | |
| Report Total | | | | | 42,869.44 | 42,869.44 | |

Spring Lake Improvement District
Posted General Ledger Transactions - Cash Receipts

| Session ID | Effective Date | GL Code | GL Title | Department Title | Debit | Credit | Transaction Description |
|------------|----------------|--------------|---------------------------|--------------------|------------------|------------------|-------------------------|
| CR2014-28 | 12/18/2014 | 101100 | Cash Operating | Lot Mowing | <u>35,720.10</u> | | Assessment Deposit |
| | | Total 101100 | Cash Operating | | 35,720.10 | 0.00 | |
| CR2014-28 | 12/18/2014 | 343901 | Lot Mowing Assessments | Lot Mowing | | <u>35,720.10</u> | Assessment Deposit |
| | | Total 343901 | Lot Mowing Assessments | | 0.00 | <u>35,720.10</u> | |
| CR2014-28 | 12/18/2014 | 513318 | Tax Collection Fees | Lot Mowing | <u>1,071.60</u> | | Assessment Deposit |
| | | Total 513318 | Tax Collection Fees | | 1,071.60 | 0.00 | |
| CR2014-28 | 12/18/2014 | 101100 | Cash Operating | Lot Mowing | | <u>1,071.60</u> | Assessment Deposit |
| CR2014-28 | 12/18/2014 | 101100 | Cash Operating | Parks | <u>1,388.44</u> | | Assessment Deposit |
| | | Total 101100 | Cash Operating | | 1,388.44 | <u>1,071.60</u> | |
| CR2014-28 | 12/18/2014 | 347200 | Parks Assessments | Parks | | <u>1,388.44</u> | Assessment Deposit |
| | | Total 347200 | Parks Assessments | | 0.00 | <u>1,388.44</u> | |
| CR2014-28 | 12/18/2014 | 513318 | Tax Collection Fees | Parks | <u>41.66</u> | | Assessment Deposit |
| | | Total 513318 | Tax Collection Fees | | 41.66 | 0.00 | |
| CR2014-28 | 12/18/2014 | 101100 | Cash Operating | Parks | | <u>41.66</u> | Assessment Deposit |
| CR2014-28 | 12/18/2014 | 101100 | Cash Operating | Drainage | <u>62,705.39</u> | | Assessment Deposit |
| CR2014-28 | 12/18/2014 | 101100 | Cash Operating | General Government | <u>55,579.77</u> | | Assessment Deposit |
| | | Total 101100 | Cash Operating | | 18,526.59 | | Assessment Deposit |
| CR2014-28 | 12/18/2014 | 101100 | Cash Operating | Street Lights | <u>4,275.37</u> | | Assessment Deposit |
| CR2014-28 | 12/18/2014 | 101100 | Cash Operating | Mosquito | <u>1,425.12</u> | | Assessment Deposit |
| | | Total 101100 | Cash Operating | | 142,512.24 | <u>41.66</u> | |
| CR2014-28 | 12/18/2014 | 319100 | Drainage Assessments | Drainage | | <u>62,705.39</u> | Assessment Deposit |
| | | Total 319100 | Drainage Assessments | | 0.00 | <u>62,705.39</u> | |
| CR2014-28 | 12/18/2014 | 325200 | General Govt. Assessments | General Government | | <u>55,579.77</u> | Assessment Deposit |

Spring Lake Improvement District
Posted General Ledger Transactions - Cash Receipts

| Session ID | Effective Date | GL Code | GL Title | Department Title | Debit | Credit | Transaction Description |
|------------|----------------|--------------|---------------------------|--------------------|----------|------------------|-------------------------|
| | | Total 325200 | General Govt. Assessments | | 0.00 | 55,579.77 | |
| CR2014-28 | 12/18/2014 | 347200 | Parks Assessments | Parks | | <u>18,526.59</u> | Assessment Deposit |
| | | Total 347200 | Parks Assessments | | 0.00 | 18,526.59 | |
| CR2014-28 | 12/18/2014 | 343100 | St Light Assessments | Street Lights | | <u>4,275.37</u> | Assessment Deposit |
| | | Total 343100 | St Light Assessments | | 0.00 | 4,275.37 | |
| CR2014-28 | 12/18/2014 | 343900 | Mosquito Assessment | Mosquito | | <u>1,425.12</u> | Assessment Deposit |
| | | Total 343900 | Mosquito Assessment | | 0.00 | 1,425.12 | |
| CR2014-28 | 12/18/2014 | 513318 | Tax Collection Fees | Drainage | 1,881.17 | | Assessment Deposit |
| CR2014-28 | 12/18/2014 | 513318 | Tax Collection Fees | General Government | 1,667.39 | | Assessment Deposit |
| CR2014-28 | 12/18/2014 | 513318 | Tax Collection Fees | Parks | 555.80 | | Assessment Deposit |
| CR2014-28 | 12/18/2014 | 513318 | Tax Collection Fees | Street Lights | 128.26 | | Assessment Deposit |
| CR2014-28 | 12/18/2014 | 513318 | Tax Collection Fees | Mosquito | 42.75 | | Assessment Deposit |
| | | Total 513318 | Tax Collection Fees | | 4,275.37 | 0.00 | |
| CR2014-28 | 12/18/2014 | 101100 | Cash Operating | Drainage | | 1,881.17 | Assessment Deposit |
| CR2014-28 | 12/18/2014 | 101100 | Cash Operating | General Government | | 1,667.39 | Assessment Deposit |
| CR2014-28 | 12/18/2014 | 101100 | Cash Operating | Parks | | 555.80 | Assessment Deposit |
| CR2014-28 | 12/18/2014 | 101100 | Cash Operating | Street Lights | | 128.26 | Assessment Deposit |
| CR2014-28 | 12/18/2014 | 101100 | Cash Operating | Mosquito | | 42.75 | Assessment Deposit |
| | | Total 101100 | Cash Operating | | 0.00 | 4,275.37 | |
| CR2014-28 | 12/18/2014 | 513520 | Postage | General Government | 383.77 | | Assessment Deposit |
| | | Total 513520 | Postage | | 383.77 | 0.00 | |
| CR2014-28 | 12/18/2014 | 101100 | Cash Operating | General Government | | 383.77 | Assessment Deposit |

Spring Lake Improvement District
 Posted General Ledger Transactions - Cash Receipts

| <u>Session ID</u> | <u>Effective Date</u> | <u>GL Code</u> | <u>GL Title</u> | <u>Department Title</u> | <u>Debit</u> | <u>Credit</u> | <u>Transaction Description</u> |
|-------------------|-----------------------|----------------|-----------------|-------------------------|--------------|---------------|--------------------------------|
| | | Total 101.100 | Cash Operating | | 0.00 | 383.77 | |
| Total CR2014-28 | | | | | 185,393.18 | 185,393.18 | |
| Report Total | | | | | 185,393.18 | 185,393.18 | |

Spring Lake Improvement District
Posted General Ledger Transactions - Journal Vouchers

| Session ID | Effective Date | GL Code | GL Title | Department Title | Debit | Credit | Transaction Description |
|------------------|----------------|---------|---|------------------|------------|------------|---|
| JV2014-145 | 12/4/2014 | 101100 | Cash Operating | Street Lights | 5,668.87 | | Transfer Street Lights & Mosq Nov 2014 |
| JV2014-145 | 12/4/2014 | 349300 | St Lights on Water Bill | Street Lights | | 5,668.87 | Transfer Street Lights & Mosq Nov 2014 |
| JV2014-145 | 12/4/2014 | 101100 | Cash Operating | Mosquito | 1,991.35 | | Transfer Street Lights & Mosq Nov 2014 |
| JV2014-145 | 12/4/2014 | 349200 | Mosquito on Water Bill | Mosquito | | 1,991.35 | Transfer Street Lights & Mosq Nov 2014 |
| JV2014-145 | 12/4/2014 | 207101 | Street Lights on Water Bill | Water | 5,668.87 | | Transfer Street Lights & Mosq Nov 2014 |
| JV2014-145 | 12/4/2014 | 101100 | Cash Operating | Water | | 5,668.87 | Transfer Street Lights & Mosq Nov 2014 |
| JV2014-145 | 12/4/2014 | 207102 | Mosquito on Water Bill | Water | 1,991.35 | | Transfer Street Lights & Mosq Nov 2014 |
| JV2014-145 | 12/4/2014 | 101100 | Cash Operating | Water | | 1,991.35 | Transfer Street Lights & Mosq Nov 2014 |
| Total JV2014-145 | | | | | 15,320.44 | 15,320.44 | |
| JV2014-149 | 12/17/2014 | 101901 | Operating - General Fund Reserves | Drainage | 275,000.00 | | Transfer to Operating Reserves |
| JV2014-149 | 12/17/2014 | 101100 | Cash Operating | Drainage | | 275,000.00 | Transfer to Operating Reserves |
| JV2014-149 | 12/17/2014 | 101900 | Operating Reserve | Water | 75,000.00 | | Transfer to Operating Reserves |
| JV2014-149 | 12/17/2014 | 101100 | Cash Operating | Water | | 75,000.00 | Transfer to Operating Reserves |
| JV2014-149 | 12/17/2014 | 101900 | Operating Reserve | Lot Mowing | 25,000.00 | | Transfer to Operating Reserves |
| JV2014-149 | 12/17/2014 | 101100 | Cash Operating | Lot Mowing | | 25,000.00 | Transfer to Operating Reserves |
| Total JV2014-149 | | | | | 375,000.00 | 375,000.00 | |
| JV2014-150 | 12/17/2014 | 101200 | State Board Fund A | Drainage | | 0.32 | State Board Interest November 2014 |

Spring Lake Improvement District
Posted General Ledger Transactions - Journal Vouchers

| Session ID | Effective Date | GL Code | GL Title | Department Title | Debit | Credit | Transaction Description |
|-------------------------|----------------|---------|-----------------------------|-----------------------|---------------|---------------|---------------------------------------|
| JV2014-150 | 12/17/2014 | 361100 | Interest Income | Drainage | | 0.32 | State Board Interest November 2014 |
| JV2014-150 | 12/17/2014 | 101300 | State Board R & R Fund A | Drainage | 0.37 | | State Board Interest November 2014 |
| JV2014-150 | 12/17/2014 | 361100 | Interest Income | Drainage | | 0.37 | State Board Interest November 2014 |
| JV2014-150 | 12/17/2014 | 101200 | State Board Fund A | Water | 1.44 | | State Board Interest November 2014 |
| JV2014-150 | 12/17/2014 | 361100 | Interest Income | Water | | 1.44 | State Board Interest November 2014 |
| JV2014-150 | 12/17/2014 | 101300 | State Board R & R Fund A | Water | 1.29 | | State Board Interest November 2014 |
| JV2014-150 | 12/17/2014 | 361100 | Interest Income | Water | | 1.29 | State Board Interest November 2014 |
| JV2014-150 | 12/17/2014 | 101200 | State Board Fund A | Lot Mowing | 0.24 | | State Board Interest November 2014 |
| JV2014-150 | 12/17/2014 | 361100 | Interest Income | Lot Mowing | | 0.24 | State Board Interest November 2014 |
| Total JV2014-150 | | | | | 3.66 | 3.66 | |
| JV2014-151 | 12/17/2014 | 538527 | Operating Equipment | Mosquito | 165.99 | | Rotary Hand Pump |
| JV2014-151 | 12/17/2014 | 569490 | Miscellaneous Expense | Mosquito | | 165.99 | Rotary Hand Pump |
| JV2014-151 | 12/17/2014 | 513620 | Building Maintenance | General Government | 141.75 | | Floor Coating |
| JV2014-151 | 12/17/2014 | 513620 | Building Maintenance | Drainage | | 99.23 | Floor Coating |
| JV2014-151 | 12/17/2014 | 513620 | Building Maintenance | Parks | | 28.35 | Floor Coating |
| JV2014-151 | 12/17/2014 | 513620 | Building Maintenance | Mosquito | | 14.17 | Floor Coating |
| JV2014-151 | 12/17/2014 | 513415 | Telephone | General Government | 14.13 | | Telephone Service |
| JV2014-151 | 12/17/2014 | 513415 | Telephone | Drainage | | 14.13 | Telephone Service |
| Total JV2014-151 | | | | | 321.87 | 321.87 | |

Spring Lake Improvement District
 Posted General Ledger Transactions - Journal Vouchers

| Session ID | Effective Date | GL Code | GL Title | Department Title | Debit | Credit | Transaction Description |
|------------------------|----------------|---------|-----------------------|------------------|-------------------|-------------------|--------------------------------------|
| JV2015-01 | 12/31/2014 | 101100 | Cash Operating | Water | 190,500.00 | | Transfer Funds and Create DueTO/From |
| JV2015-01 | 12/31/2014 | 101800 | Renewal & Replacement | Water | | 190,500.00 | Transfer Funds and Create DueTO/From |
| JV2015-01 | 12/31/2014 | 131105 | Due from General Fund | Water | 190,500.00 | | Transfer Funds and Create DueTO/From |
| JV2015-01 | 12/31/2014 | 101100 | Cash Operating | Water | | 190,500.00 | Transfer Funds and Create DueTO/From |
| JV2015-01 | 12/31/2014 | 101100 | Cash Operating | Drainage | 190,500.00 | | Transfer Funds and Create DueTO/From |
| JV2015-01 | 12/31/2014 | 207103 | Due To Water | Drainage | | 190,500.00 | Transfer Funds and Create DueTO/From |
| Total JV2015-01 | | | | | 571,500.00 | 571,500.00 | |
| Report Total | | | | | 962,145.97 | 962,145.97 | |

**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 | |
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| TOTALS TO DATE | \$609,195.60 | | \$0.00 | \$18,275.88 | \$383.77 | \$590,919.72 |

| Assessments | Assess Rec'v | | Discounts | Commissions | Postage | Net Asses |
|--------------------|---------------------|------|------------------|--------------------|----------------|------------------|
| DRAINAGE | \$480,351.00 | 44% | \$0.00 | \$8,029.53 | \$168.61 | \$259,621.28 |
| GENERAL GOVT | \$422,845.00 | 39% | \$0.00 | \$7,068.26 | \$148.42 | \$228,540.30 |
| PARKS | \$146,036.00 | 13% | \$0.00 | \$2,441.13 | \$51.26 | \$78,929.89 |
| ST LIGHTS | \$29,600.00 | 3% | \$0.00 | \$494.79 | \$10.39 | \$15,998.28 |
| MOSQUITO | \$14,487.00 | 1% | \$0.00 | \$242.16 | \$5.09 | \$7,829.97 |
| | \$1,093,319.00 | 100% | \$0.00 | \$18,275.88 | \$383.77 | \$590,919.72 |

Percent Collected 54%

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

| DATE | GROSS | DISCOUNT | COMM | POSTAGE | NET |
|-----------------------|-------------|----------|------------|---------|-------------|
| 11/4/2014 | \$2,468.97 | | \$74.07 | | \$2,394.90 |
| 11/9/2014 | \$7,670.40 | | \$230.11 | | \$7,440.29 |
| 11/23/2014 | \$29,306.88 | | \$879.21 | | \$28,427.67 |
| 11/30/2014 | \$13,706.88 | | \$411.21 | | \$13,295.67 |
| 12/14/2015 | \$35,720.10 | | \$1,071.60 | | \$34,648.50 |
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| TOTALS TO DATE | \$88,873.23 | \$0.00 | \$2,666.20 | \$0.00 | \$86,207.03 |

| Assessments | Assess Rec'v | Discounts | Commissions | Postage | Net Asses |
|-------------|--------------|-----------|-------------|------------|-------------|
| LOT MOWING | \$223,276.00 | 100% | \$0.00 | \$2,666.20 | \$86,207.03 |
| | | | | | |

Percent Collected 39%

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 |
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| TOTALS TO DATE | \$7,556.22 | \$0.00 | \$226.69 | \$0.00 | \$7,329.53 |

| Assessments | Assess Rec'v | | Discounts | Commissions | Postage | Net Asses |
|-----------------|--------------|------|-----------|-------------|---------|------------|
| VILLAGE I PARKS | \$12,709.00 | 100% | \$0.00 | \$226.69 | \$0.00 | \$7,329.53 |
| | | | | | | |

Percent Collected 58%