

**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 11, 2017 at the District Office, 115 Spring Lake Boulevard, Sebring, Florida.

Present were:

Gary Behrendt  
Tim McKenna  
Brian Acker  
Leon Van

Vice Chairman  
Secretary  
Asst. Secretary  
Asst. Secretary

Absent: Bill Lawens, Chairman

Also present were:

William Nielander  
Clay Shrum  
Diane Angell

District Attorney  
Asst. District Manager  
District Administrator

Absent: Joe DeCerbo, District Manager

Residents & Guests

"See Sign in Sheet"

**FIRST ORDER OF BUSINESS**

**Roll Call and Pledge**

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

**SECOND ORDER OF BUSINESS**

**Upcoming Meetings/Events/Correspondence**

- A. January 16<sup>th</sup>, Office Closed, MLK Birthday
- B. January 26<sup>th</sup> – 27<sup>th</sup>, FASD Quarterly Meeting, Ft. Myers

Vice Chairman Behrendt read the following correspondence into the record.

From June Fisher:

Dear Joe, I had such an enjoyable time at the District's Holiday Party. You and your staff always make me feel so welcome. Thank you so much for your kindness.

From Bill Lawens Legislative Appropriation Request:

From the time, Spring Lake was created in 1972, for over 40 years the Improvement District never applied for any State or Federal funding to support our projects and activities.

When we began our massive Storm Water Treatment Project the District purchased \$750K of land along Arbuckle Creek with our funds, and also paid for all the Engineering, FDEP came to us with an opportunity to secure matching funds to help with the project, and the Delegation supported us by supplying the match for one of the grants. We secured a loan from SRF that our residents will be paying off over the next 30 years to complete the project.

In 2015, realizing that our original pump station had never been renovated, and now we were going to have this huge retention and storage area; it was time to address that situation. Once again, the Delegation was supportive and we were one of the few proposals in this area to escape the Governor's Veto.

Also in 2015 the owner of the waste water package plant serving 325 residents lost the plant and his golf course to the Bank. The plant was under a consent order from DEP and the future was bleak for these residents. Rather than turn to the County, our District Board immediately addressed the problem and purchased the plant, made costly repairs and renovations at District expense to keep it running, and began to look at future options. It was obvious a new plant was needed, but with only 325 customers as a financial base, there were going to be challenges. I am happy to report that SRF has approved all of our Engineering on a \$75K site that was purchased by the District. We anticipate SRF providing the funds for the construction of the plant and protecting all of the current users.

Our request this year is asking your support to install wastewater infrastructure along the Rt. 98 corridor from where our plant will be constructed and to the west. The opportunity for development and jobs is significant, as well as being able to eliminate the use of septic systems. With the expansion of the Airport, this Rt. 98 corridor is critical for the development of businesses and future growth opportunities by offering both water and sewer.

As with our past grants and appropriations, we feel that partnerships are vital, and our District needs to provide as much financial support as we can afford. Between purchasing the old plant, repairs and upgrades, and purchasing land for the new plant, we have spent close to \$225K of our taxpayer's monies. The SRF construction loan will be paid entirely by our District, but we do not have the funds to address the important Rt. 98 corridor.

We have the support of the Airport, Highlands County, The Central Florida Regional Planning Council, and the Property Association. We once again ask for your help and support in providing opportunities, jobs, and future growth for Spring Lake.

**THIRD ORDER OF BUSINESS**

**Approval of Minutes**

The Board received copies of the December 14, 2016 minutes for review. There being no further questions.

ON MOTION by Leon Van, seconded by Tim McKenna the minutes from the November 9, 2016 Board meeting were approved.

**FOURTH ORDER OF BUSINESS**

**Approval of Financials**

The Board received copies of the December 2016 Financials for review. There being no further questions.

ON MOTION by Brian Acker, seconded by Leon Van with all in favor the November 2016 Financials were approved.

**FIFTH ORDER OF BUSINESS**

**Treasurer Report**

Diane Angell reported that we had received deposits in the amount of \$65,730 and \$81,229 and collections for the year are GF 60%, Lot Mowing 46%, and Village I Parks 65%.

Diane Angell reported that the customer portal is up and running and that we had 13 people sign up this week for ACH using a credit card. Diane told Leon Van to get his check ready because we have 914 ACH Bank Draft accounts now.

Brian Acker said in looking at the fee schedule the average bill in Spring Lake is \$30, which makes the \$2.25 charge a 7 ½ % user fee. Brian said he looked up merchant fees and on one site it gave about five credit card providers and the average fee for a \$30 bill ranged from 0.14 to 0.36 cents per transaction.

Diane Angell stated she looked at what we had been paying with Elavon and ever since we have had credit cards we have been charged \$2.25 for Visa, MasterCard, and Discover, and \$2.55 for American Express, so I just assume that is a standard charge. Diane said the reason we went to the customer portal was because the credit card fees everyone was paying in the budget went from \$2,791 in 2015 to \$4,181 in 2016. Credit cards are a convenience and if you want to use it you should be the one to pay instead of everyone in the budget. I don't believe the credit card companies would charge that amount if it wasn't within their regulations to do so. Brian Acker said that user fees charged thru the District usually require a public hearing and resolution under our Charter. Bill Nielander asked are we actually charging it, Diane responded no we aren't collecting anything. Bill Nielander said the argument is it's not a user fee it is a convenience fee because the customer has chosen a particular payment plan. Brian Acker said he was only bringing this up because of Florida Law. Diane asked if we needed to do a

resolution. Bill Nielander responded no, we are not mandating the fee but to change the wording on the flyer from user to convenience fee.

## **SIXTH ORDER OF BUSINESS**

### **Attorney**

Bill Nielander read the following letter from Attorney Kevin Ashley into the record:

This letter is in follow-up to our recent discussions regarding the Spring Lake Improvement District Board of Supervisors (the "Board") consideration of Eco-Park project and the concerns of Board member Brian Acker.

In his role as a Board member, Mr. Acker believes strongly that, consistent with the District's charter, as well as the Board's responsibilities and the Board members' fiduciary obligations, all aspects of the Eco-Park should be brought before the Board and openly discussed, with resolutions presented to and voted upon by the Board for approval of the park's construction, amenities, and budget. This would include the presentation to and consideration by the Board of each of the Spring Lake Improvement District Storm Water Treatment Area ("STA") project change orders that has not been previously approved by the Board, as well as presentation to and consideration by the Board of the proposed \$75,000 grant from Highlands County.

You and I have discussed a workshop on all of these issues that could be held between the Board's January and February 2017 meetings. Mr. Acker agrees that the workshop is an appropriate forum for the presentation of staff analysis, resident input, and an open discussion of the Eco-Park, each STA project change order, and the proposed \$75,000 grant.

I look forward to speaking with you further. Sincerely yours, Kevin Ashley.

Bill Nielander said the letter does not say if this is done what the next step would be.

Brian Acker stated to clarify there would be a full presentation and discussion on the Eco-Park and there would also be a presentation on change orders which were not approved by resolution as Change Order 001 and 002 were. These should be up for discussion. Charter requirements under Section 43 for the STA and Eco-Park. This Charter requirement has to do with Assessable Improvements and a portion of the cost benefit. This is something that is done by our engineer and we are given guidance to the assessments.

Brian said if this is done and I am satisfied that we have complied with Florida Law then I won't see any need to take further action.

Bill Nielander asked Brian if he had something he could give to Clay so if the Board decided to have a workshop between now and the February meeting we can make sure his items are addressed. Brian said he could give him an outline of these items but section 43 however is something that Bill Nielander should be looking at and giving the Board his opinion. Bill Nielander stated that wasn't mentioned in his letter and Brian said he thought it was going to be mentioned. Brian said section 43 is a legal requirement for an assessable improvement as defined in our charter and the STA and Eco-Park and certainly the future Wastewater Treatment Plant could all be considered as assessable improvements. Brian said Bill Nielander should

review this and advise the Board if this applies and if so how it applies. One of the provisions is that the District engineer is required to evaluate the improvement, for example the "STA" and make a determination of who benefits and depending on who benefits it goes either into the general assessment or it goes into a special assessment. That determination can only be done by the engineer. The STA involves drainage essentially on the north side of 98 so does the assessable improvement apply to those south of 98, I don't know and the engineer would have to determine that.

Bill Nielander said that in order to do that by the next meeting you will have to ask the engineer to look at that now. Gary Behrendt asked if this is something the engineer could have developed but just not presented. Brian said that portions of the requirement have been met when we adopted the preliminary engineering report. Gary asked if this was something that should have been done at the start of the STA and Brian said yes, this issue came about because of the Eco-Park. Brian said he recalled a number of years ago, when we first talked about the water control plan we had a management company Craig Wrathell advised us in discussions about various funding options. Any time you do these types of projects you have to do an assessment benefit and the bonds at that time would be based on the assessment benefit. In this case, we don't have bonds we have a SRF Loan which is why I am raising the question. Bill Nielander said that had to do with bonding and I am not sure if it applies to this. Brian said we have looked at bonding and long term loan as the same. Bill said if you look at the charter it only talks about bonding. Brian said there is nothing in our charter that talks about long term loans and we have had this discussion in the past because we have the bonding ability. Bill Nielander said that he could look into that. Brian said we may have overlooked this at inception but I really don't want a situation to occur such as we had 15 years ago, where a portion of our District did file a lawsuit that was very expensive for us as a District and we did not prevail. And that lawsuit had to do with assessing properties inappropriately for not receiving the services. This is the kind of thing that could rear its ugly head at some point in the future and I want to make sure we avoid doing that. Bill Nielander said I can look into this, but I could also get Lewis and Longman to give me an opinion to be certain. Brian Acker said a greater certainty would be an Attorney General's opinion. Bill Nielander said that would take too long.

Brian Acker asked Diane when does the SRF loan closeout. Diane said she would have to look at the paperwork but believes the first payment is due in October 2017. Brian said we put money in this year's budget. Diane said we did that to prepare for the first payment that is going to be due in October 2017, we were being proactive.

Bill Nielander said that for purposes of the workshop he can do some preliminary research and the workshop could focus on the change orders and the Eco -Park. Bill asked if the workshop was on February 1<sup>st</sup> would Clay have time to do some of the cost analysis. Clay said we have done some and the cost is minimal because we have to maintain that area anyway. Diane asked if we needed a motion to schedule the workshop. Bill Nielander said we weren't there yet and he opened the meeting up to the Board for discussion.

Leon Van said I have no problem with a workshop. I have some questions about going over each of the change orders. The project is done. I think it's just a formality that we ok them, we gave the engineer the job to oversee the STA, we gave Joe permission to sign change orders. My question would have been to the District Engineer on a change order if it came up is it needed for the STA and if his answer was yes then my next question would be being it in the

budget and follows the guideline of the grants and if his answer was yes then my answer would be go ahead and do it. I looked at the proposals Mr. Acker is talking about and I can understand the basics but I would defer to the engineer who has the knowledge that it was needed. He checked with construction company, and our grant manager and he got the approval from the State I don't know what the problem is. And we gave Mr. DeCerbo permission to sign off on that. Mr. DeCerbo may not have said as much as he possibly could have but this is the first big project this District has had and it's a learning process for all of us. To me it sounds like an inquisition. The part about the Eco-Park Brian is always saying he is not against the park if the residents want it. I've looked back and five years ago, we sent out a survey that almost 500 people responded back and 80% said that they wanted more recreational facilities and parks. The county gave a presentation at the community center that was standing room only and 80% of those people said they wanted walking trails and bike paths and to that Mr. Acker responded that don't mean diddly what all those people said. At a previous meeting, we had some residents come in with a survey that they did on their own and more than 100 people signed with 90% of those in favor of the Eco-Park with the amenities. The last couple of Board meetings we have had a pretty good turnout and the majority of those people are in favor of the Eco-Park.

Leon said Mr. Acker is in favor of public meetings, public hearings, and public workshops. Two years ago, when Mr. Acker was the Chairman of this board they voted on buying the wastewater treatment plant and there were no public meetings, no public hearings, and no public workshops about the district buying the wastewater plant. In February when the Board decided to buy the wastewater plant I was in the audience and I agreed 100% because I thought it was a great amenity to this District. Just like I believe the Eco-Park is a great amenity for this District. The wastewater plant will cost this District millions of dollars and the \$75,000 grant for the Eco-Park will pay for all of the amenities so it won't cost the District anything.

Leon said so at your meeting I have no problem talking about future policies and procedures and how we would handle new major development in this District and setting guidelines on how it's supposed to be done. Maybe assign a Board member to be a liaison to keep information going. The last thing we had was a learning project. I don't think that anyone whether it was the STA, the Eco-Park, or the grant broke any laws or did anything against the Sunshine. Leon said that in the 2 years he has been back on this Board I have never had a private conversation with a group of supervisors and talked about anything that was not brought before this Board period. Tim McKenna said he can't even get him to wave to him when he is on the street. Leon said I don't like the accusation that I did that, I don't like being threatened, and I don't like being held hostage that if we do it a certain way we are going to be sued. Leon said Brian I respected you, we used to be good friends and I don't know if this is your dislike for Mr. DeCerbo or your disdain for this Board or whatever it is. I respected you but I believe you are going way beyond what needs to be done. Leon said I am not a politician, I am a volunteer for this job because nobody else wanted it. I was on this Board previously for 8 years and everything I have done has been for the betterment of this community. I have no problem with your meeting as long as you talk about policies and procedures on future projects particularly the multi-million-dollar wastewater plant. That is my opinion.

Brian Acker responded that when it came to the sewage treatment plant there were a lot of public discussions that took place in this Board room. Leon Van responded in the minutes in December 2014 it was listed on the agenda as Spring Lake Wastewater Treatment Plant

presented by Chairman Acker. The minutes said discussion was held to determine the advantages of the District in pursuing the plant. The consensus of the Board was that it would be advantageous to look into it. On motion by Bill Lawens seconded by Tim McKenna with all in favor to direct the Working Group, which now you don't want working groups, but when you were the chairman it was ok. Then in January 2015 meeting under engineering it says Spring Lake Wastewater Plant. The minutes said Gene Schriener performed an evaluation of the wastewater plant and recommended that the Board move forward as soon as possible even though there are problems at the plant. Public comment was all in favor and the people there were myself, a representative from the golf course, Waterway villas, and Country Club villas. At the February 2015 meeting, it said wastewater plant under the attorney. The Board voted to purchase the wastewater treatment plant and the closing was scheduled for March 10<sup>th</sup>. The only public notification for a meeting was the following month to discuss rates. Brian Acker said each of these Board meetings are considered public meetings. Leon Van said but at each of those meetings it was not public noticed to let everyone know to come because we were going to buy this plant. Brian Acker responded then frankly that was our mistake we should be more open on our agenda. Leon said how come things changed so much you wanted that project and now you don't want this project. Brian said it's not that I don't want this project. I want a public hearing on this project. There was no public hearing on this project. We have spent \$168,000 in paving on this project that was never brought before this Board that is change order number 4. Leon said if you listened to the engineer at the last meeting it was less than that it was around \$75,000 with all the other stuff that had to be done. Brian said it was \$168,000 that got added to the SRF loan and there were credits that offset that particular one. That's the issue with the change order and I disagree that Mr. DeCerbo had the authorization. Those prior 2 change orders came to the Board in a timely fashion and were authorized by the Board. There was no budget for this project there was a cost estimate. The funding that came into play was not openly reported to the Board on a regular basis. The last report we got authorized \$2,700,000 in July last year. In August Genes report had the total at 2.9 million and that raised the question where did the authorization come for the other. Brian said the resolution you are referring to was the management of the loan and nothing in the wording applies to the authorization of expenditures. The expenditures have to be authorized by our policies and this Board either through a budget or resolutions transferred funds, none of these things transpired with the Eco-Park. Brian said he would like them to be brought out in public. I am not against the Eco-Park per say. I don't have concerns that it is costing the taxpayers a quarter of a million dollars. The application to the county parks and recreation committee shows \$175,000 for the road and \$75,000 for the match from the county. It's still taxpayer \$ and I agree that we would be more public. Leon Van said then we should learn from our mistakes and just move forward and not threaten to sue people over things that they didn't do. Brian Acker said sometimes action has to be taken when you are not getting anywhere.

Tim McKenna said in reading the RPAC contract we have 60 days to accept this gift from the County and we can refund it if things don't work out. Tim said it sounds to him that everyone here is not against the Eco-Park and that's great. It's a step in the right direction and my point is what would it hurt to go ahead and accept this \$75,000 gift. If we continue to delay this now how does it make us look towards the county that we are squabbling over these 75,000 gifts that could be returned. I don't see any negative in approving this request, why not accept these funds now. If you want to do a workshop to answer any other questions that's fine. I think we need to move on and I am all for accepting these county funds and if it doesn't work out after this workshop and we can't come to terms then we can give the money back.

Gary Behrendt asked what the final date was to accept. Tim said it just says 60 days. Brian Acker said he thought the interlocal agreement gave us 2 years. Bill Nielander said when this issue first came up last month Joe spoke to the County and asked that very question and he was told no it would not be a problem if it had to wait to the February meeting. Tim said I sure would rather have that money sitting in our bank than theirs. Brian said it's not in our bank this is reimbursement we have to put up the money and then get reimbursed by the County after they evaluate the project. Tim McKenna said I stand corrected but my point being as a representative from SLID to show that we are all on the same page. Let's have the workshop whenever but let's approve the RPAC and that's one less thing we have to vote on. We have been talking about it since August. Brian Acker said the problem is the application went in August and we didn't talk about it. Here's my problem Mr. DeCerbo ran ahead on his own or with others. I don't really care but I think inappropriately without coming to this Board first. He first authorized these change orders which he never talked to us about. When in June of 2015 we sat here as a Board and approved that contract to build the STA. Our staff was asked point blank about contingences would not take place without coming before the Board. I took staff at their word and that didn't happen. Tim McKenna said so your problem is with procedure. Brian responded yes because procedurally we didn't do things right. Mistakes were made and we need to identify and correct them. Tim said would it be a mistake in working on the RPAC grant. Brian said yes because we haven't had these discussions. At the February meeting we can vote on the RPAC. I don't see any urgency. We spent 3 million building the STA and quite frankly that should have been sufficient to go to the county and say we would like to open to the public. I also have concerns about the site plan that has never been brought before the board but which was brought to the RPAC. I think this plan is flawed and there are safety concerns. I think there was another site that could have been picked and I would like to know why it wasn't. This is a question for our engineer.

Tim McKenna addressed the audience stating in our defense we have had a lot going on these last 2-3 years with major projects. Our plate has been full and we have done the best that we can. Obviously there seems to be a possible conflict that we want to get ironed out. We want to be as transparent as possible and make sure that everyone is on the same page. Brian Acker said his concern is not only for this but for projects in the future. Gary Behrendt said that the change order part of it may have been in error on our part in the beginning when this Board asked to be advised of every change order that was going on in a major project perhaps instead of micromanaging it could have been left up to the engineer if we were in budget. If we were out of budget than that would be a problem. Brian said he would agree with you completely if there was a budget on this but this project was done without a budget so the cooperation of funds had to be made along the way. Bill Nielander said but there was an estimate and it came in under the estimate. Brian Acker said yes it came in below the estimate but there was not a budget. A budget is an authorization and there was no budget. Bill Nielander said I think that's just semantics. The Board approved the estimate and it came in below the estimate. Brian said yes but the issues is this project never has a budget and our policy requires transfer of funds by resolution and we ran into a cash flow issue during this project. We had to authorize Diane to move monies from various accounts. That applied to the STA it does not apply to this other project. Gary Behrendt said why don't we establish a financial working group so this doesn't happen again. Brian said I think we have to be careful with working groups they can get into sunshine issues when they are going over issues that aren't brought before the Board. As an advisory group, I have no problem with, if it is beyond advisory that's when you run into



problems and sometimes that distinction gets blurred. Gary Behrendt asked if we could get a motion to establish a February 1<sup>st</sup> workshop to resolve those few clerical issues and avoid further procedures. Bill Nielander said it would be a workshop to discuss the specifics in the letter as well as the list Brian will be presenting to Clay and Section 43. Brian said section 43 doesn't necessarily have to be acted on by us.

Bill Nielander said we have at least one Board member who disagrees relative to what I would consider discussion and ratifications of these change orders. I don't see a problem of ratifying something that was done. It is a matter of going thru these change orders and seeing what they are and that they engineer says they were done correctly and then a resolution can be done to ratify each one.

Clay Shrum said the engineer is going to be at our February 15<sup>th</sup> meeting are we going to require him to be at this workshop, we don't know if he will be available. Bill Nielander said we can require him to be available by phone if necessary. Tim McKenna said so if we have this workshop then we can vote at the next meeting. Bill Nielander said yes you would have separate resolutions to vote on.

ON MOTION by Tim McKenna, seconded by Brian Acker  
with all in favor to conduct a workshop on February 1, 2017

Gary Behrendt said we will have a meeting on February 1<sup>st</sup> to try and avoid litigation and further complications and will consider it an exercise in education for future actions.

Brian Acker asked Mr. Nielander that at the last meeting he stated that supervisors could only obtain information under the freedom of information, can you clarify this. Mr. Nielander said what I said was the District can treat request for information from Board members the same as the public. Brian asked if that wasn't interfering with the responsibility of the supervisor. Bill Nielander responded no. Gary Behrendt said it was a convenience fee. Bill said if you ask for 500 pieces of paper then the District has the right to treat that request just like the public. Bill said he read an opinion somewhere it may have been a legal opinion from another attorney that said request from Board members may be treated the same. Brian Acker asked Mr. Nielander if he could find that opinion he would like to read it.

**SEVENTH ORDER OF BUSINESS**

**Utilities Operations, Fees, Future Plans**

Clay said that last Monday we had lower than normal pressure in the system. We have a standby emergency generator that we exercise on Friday mornings that is automatic. On Mondays, we manually throw the switch and simulate a power outage. In doing so the battery backup didn't work and we are going to adopt an annual battery change out program.

Clay said we are looking at a replacement generator for the one that was built in 1985. In the last year, we have performed some major work. We had to replace the controller. Based on the age of the generator we are looking at changing out this and updating the electrical system. Clay said that being a part of the Local Mitigation Strategy (LMS) group we went to them and

identifies this as an initiative for potential funding in the future. Once it has been accepted by LMS it opens up the door for a FEMA type grant which is like the one we are currently doing on the pump station. The total project is roughly \$525,000 and updating the electrical system is the most expensive.

Brian Acker asked if those are in-kind grants. Clay said no, its pre-mitigation the same type of grant as we have for the pump station.

Clay said as we look at our water distribution system we are going to continue on with our backflow cross connection control program. We are in the process of installing backflow devices that are needed primarily to our water customers with an auxiliary water source such as wells. The cost is incorporated in our existing rate structure.

Clay said we have several capital projects that we have talked about and will be bringing to the board. One is the construction and extension of water lines across the south side of 98 by Madrid. The estimated cost is \$130,000 and we will be discussing this during the upcoming budget process. Clay said we will also be looking into looping the east side across to Villages I, VI, and VIII. Estimated cost for this is \$200,000. This will be in the area of our new wastewater treatment plant.

Clay said we are continuing an ongoing project with a GIS Cas system and this is a process finding maps. We have been utilizing the county database and will be developing all kinds of layers.

Clay said under our utility billing we are going to proceed using the Florida Rural Water Association (FRWA) annually for help in developing rates and fees. One option Joe and I have talked about is establishing one utility fund instead of the two funds we currently have. The Board can look at this during the budget process.

Craig A Smith will continue to in design and engineering of the new wastewater plant project. Brian Acker asked if we have identified the funding on the design phase of the wastewater plant because SRF is a reimbursement system. Diane Angell said we have a \$750K line of credit if we need to use that. Brian asked Diane if there were any other funds available. Diane said she didn't know but would look into this. Brian said this is something we have to take into consideration we have to identify the funding. Tim McKenna said so we have a \$750K line of credit. Brian Acker said that gets expensive it's not interest free. We used the line of credit on the STA and it cost us about \$6,000.

**EIGHTH ORDER OF BUSINESS**

**Resolution 2017-01, Utility Policies**

Clay presented the resolution for utility policies and procedures to the Board. There being no further questions.

ON MOTION by Leon Van, seconded by Tim McKenna with all in favor to approve Resolution 2017-01 Utility Policies and Procedures was approved.

Brian Acker said we need to cross off Bill Lawens name and put Gary Behrendts name. Diane responded she had already done this.

**NINTH ORDER OF BUSINESS**

**Pump Station Repairs**

Clay reported that we went out for bids and didn't get any responses. Our grant administrator has DEP approval for a change order extending the bidding and selection of subcontractors to March 31, 2017. This will allow us to go thru a process of getting bids. We have already had some sole source expenses from the #1 pump and we are primarily going to be looking at the electrical and addressing cracks in the discharge pipes. All items will be bid out separately. Gary Behrendt said in light of what was said earlier is this an established budget, do we need oversight. Brian Acker said you just need to give monthly reports on the budget. Clay said we have 500,000 from the appropriation. Brian said we have already spent \$200,000 of that. Clay said yes, that is why we are focusing on the electrical. Brian Acker said I thought when they did the reconfiguration of the ditch basin at the STA they looked at the discharge pipes. Randy Nelson said no, they found problems with the pilings. Clay said at the February 15<sup>th</sup> Board meeting Gene will bring a budget and resolution for adoption.

**TENTH ORDER OF BUSINESS**

**Supervisor Requests**

Tim McKenna said he came to the meeting today motivated to get the RPAC done and obviously, it's not. I just want to let the audience know that it will get done, please let it run its course. Nothing happens as fast as you want it to. I was expecting this to get done today but it will get done and I think everyone is on the same page and we will get to enjoy the park someday. I apologize for the delay.

Brian Acker said at the last meeting I abstained from voting to consult with other counsel and I just want it on the record my reason for obtaining. The action to vote before the board of supervisors was not one in which I, a relative, or a business associate has any interest. I abstained because I am challenging my fellow board members in which I believe certain actions required public notice and disclosure. The Boards council has stated he may need assistance because of these topics. Because I am the source of these topics I believe it was close to a conflict of interest that I should abstain from voting on it.

Brian asked if we had an answer from his question on the approval of change orders from FDEP. I made a RFI based on Mr. Schriners statement that all the change orders were approved by FDEP. As a state service those approvals will probably be in writing. Do we not have that info here in the files? Diane responded that she had all of the change orders in the files and they have been signed. Brian said I know they have been signed but according to Mr. Schrinier he said the change orders needed to be approved by FDEP and I asked for correspondence and I have not received any. Brian asked Diane to please check with Corbett he would like to see copies of those approvals.

Brian asked what the status is for obtaining drainage easements for the areas we worked on at the golf course. Some of these have been cleaned out for over a year. Diane asked Bill Nielander if those were the easements that she gave to him that she couldn't get recorded. Bill said he would have to meet with Joe and Gene to make sure we are all on the same page and then submit the appropriate easement agreements to be signed by the golf course. Brian Acker said shouldn't they also be brought before the Board for approval. Bill Nielander said I believe they were already approved by the Board. Brian said the ones we approved had to do with the South Duane Palmer flooding issue. To my knowledge, we haven't done the one by the Country Club Villas and there was another area over by Carissa. Diane said she would have to look for the ones she tried to record we need legal descriptions. Bill Nielander said the problem is you have to record easement agreements as opposed to Legal descriptions. Gary Behrendt said Joe was working on something that is in process as far as I know. Brian Acker said that has to be brought before the board. Gary said well staff has to get done with it first.

Brian Acker questioned why we were reimbursing Mr. DeCerbo for his life insurance when his contract expired last May. Under that contract he does get a reimbursement, however in his expenses for October he included a life insurance reimbursement and I am wondering why we are reimbursing him when he is not under contract anymore and if there are any other reimbursements subsequent to the expiration of his contract. Diane said this is a legal question not for her to answer. Bill Nielander said basically it needs to come before the Board as to if the Board wants to continue with that regardless of a written contract or whether they want to establish another written agreement and have it be retroactive. Leon Van said wasn't it brought up at a past meeting and Joe said he would work without a contract. Bill Nielander said the question is do the terms of the previous contract continue and if so there needs to be discussion on that. Diane said she would make it an agenda item in February and you can figure it out. Gary Behrendt asked if he was adding anything to the contract he had. Brian said no, however I don't know if he expensed anything for the last fiscal year, I am only going by his October expense report. Bill Nielander said the question then becomes if he is not under contract does he fall under the general employee and if so what is he able to collect. Gary Behrendt said he would assume we would allow him to run out of contract assuming the terms did not change the contractual agreement. Bill Nielander said that you need to discuss that because it becomes difficult to treat one employee differently than the others. If you are then you may want to revert back to a contract.

Gary Behrendt said he may as well add his 2 cents in regarding the workshop. It is a disappointment to me that we can't continue along and I understand Mr. Acker is trying to keep us legal and to the letter of the law. I really don't have a problem. I do remember the meeting about change orders coming before the board, however as a contractor and things change fast

and you have to do things quickly. I hope we will satisfy all the questions and by doing so will alleviate some of the tensions and get this thing over with so we will be able to accomplish everything that we need to do on February 15<sup>th</sup>. I would ask that we start pulling this cart in the right direction instead of over lording and trying to see if somebody did something wrong. Let's get it working.

## **ELEVENTH ORDER OF BUSINESS**

## **Public Comments**

Resident Arlene Klingbiel said having a little bit of experience in working with grants at Michigan State University you need to be aware that if you don't use the funds they will be given back and eventually somebody else will apply for them and they will get those funds. I appreciate you moving forward at the February meeting and trying and get this resolved. Let's get this park opened. In the meantime, can we open the park to the public. Randy Nelson said we still have some things to work on to keep them from going onto the dike and Duane Palmer needs to be paved. Arlene asked if the county was going to pave. Randy said yes in the next few weeks. Clay said there are a number of items that need to be addressed and right now it needs to be off limits to the public for safety. Arlene said regarding funding Brian made a comment that its costing the taxpayer's money however it's not costing the taxpayers in Spring Lake but a few pennies all of Sebring is paying for this. We need to make sure we aren't scaring the people in the community. Brian said the maintenance part is in the assessment. Arlene said yes out of the parks budget its already in there. Brian said I'm not sure we have it in the current parks budget and you are correct that the \$75K from the county comes out of county funds. The change order however you may want to look at it we paved the road and in the case of RPAC it was presented as a park amenity and that \$168K is going to be paid by the taxpayers as part of the SRF Loan. Arlene said it's not going to be as much as you perceived it to be. Brian said it is \$168,000 on the SRF loan that otherwise wouldn't be there. Bill Nielander said I think that is debatable because there was going to be a cost anyway in regards to the road and there were some issues relative to whether it was going to be wider or narrower. I think the engineer would look at that \$168K and say there is a mathematical way to get to that. Brian Acker said that's what I want to address at the workshop. I don't understand why 168K was a change order when it previously called for a shell rock road and it was stated that paving was cheaper. Well how much did it cost to maintain shell rock road under light usage as opposed to paving. Those would be figures I would expect to be done before making that decision. Clay Shrum said we had a lot of earth disposal transporting that had additional costs offsite. Gary Behrendt said isn't the bottom line we came in under the estimate. Brian Acker said the original loan was 1.8 million. Gary said he was talking about the original cost estimates. Brian said the reason the original cost was low was Gene Schriener ended up eating a lot of his expenses, so I thank Gene for that. If you budget a capital project for half a million and can meet the project for 400,000 than you are within budget. My point is the \$168,000 worth the additional expense and I don't know.

Arlene asked about the cars parked on the corner and can we do something about this before it looks like a parking lot. Randy said the county used to stay on top of it. Clay said he would contact code enforcement.

Resident Don Cunning said he was here last month in regards to the swales in Village VIII and he hasn't gotten a response back. We are all here and we want to get along and beautify the area. We have a homeowner's association and I think when you come in and do something to

that magnitude it would be nice if you came to us and say we have a problem here and how you are going to address it rather than just doing it. As I mentioned last month there was a 6 to 1 slope and way it is done now is totally unacceptable. Basically, they are just overflows between the two lakes and the problem started 6 to 8 years ago, when the county cleaned out the overgrowth it created holes. I just want to know hopefully what you're going to do to bring it back to the way it was. I understand Mr. McKenzie gave you permission to put all the stuff on his property but it looks very inappropriate. We have our own park and we paid for that and keep it for ourselves and we just like to maintain it. Randy said he, Joe and our engineer went and looked at it, talked to the residents who called in. I had one of our guys clean it and I went out and dressed it up a little bit. Our engineer said that it is fine the way it is considering they are just overflow ditches. Don said you don't leave it like that on the golf course and I think it's totally unacceptable that's not the way this community was designed what would it take to fix it. All we ask is that you put it back to the way it was originally. Leon Van said he would volunteer to talk to Joe and our engineer and see what it will take.

Resident Leslie Gowdie said I am familiar with SFWMD and I worked with Indian Trail District in West Palm Beach to design parks. Governor Bush commended us on our work. A little trail like this one here is not much to it. We should not be squabbling about mistakes that were made we should just get on the same page and move on. You learn from your mistakes and it shouldn't take 6 or 7 meetings to get something done. You need to make your community attractable to draw people in. The more amenities the more people will want to live here. It is a small project everyone should be on the same page. It is very dangerous to walk and the park is a safe place. I think you need to get your act together. I have never seen so much squabbling to get a park, stop with the threats. Let's get on with project let this next meeting be the last. Let's make this community beautiful, I love the area.

Resident Larry Meisner thanked Mr. Gowdy for his comments they were beautiful. He said he came here today to specifically ask for an up or down vote on the Eco-Park this has gone on way too long. If this can end after this workshop that is good. Let's move on with the Eco-Park. I had more to say but I'll keep my mouth shut. Gary Behrendt encouraged Mr. Meisner to come to the workshop and give his input.

## **TWELVTH ORDER OF BUSINESS**

### **Next Meeting**

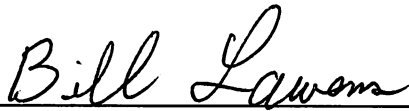
There will be a public workshop on February 1, 2017 beginning at 10:00 a.m. at the District Office.

The regular February Board meeting will be on Wednesday February 15, 2017 beginning at 10:00 a.m.

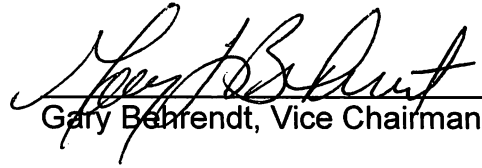
**THIRTEENTH ORDER OF BUSINESS**

**Motion to Adjourn**

ON MOTION by Leon Van, seconded by Tim McKenna  
with all in favor the meeting adjourned at 11:50 a.m.



Bill Lawens, Chairman



Gary Behrendt, Vice Chairman

# *SpringLake*

Board of Supervisors  
Meeting Agenda  
January 11, 2017  
10:00 a.m. District Office

1. Call to order and pledge Vice Chairman Behrendt
  
2. Upcoming Meetings/Events/Correspondence Vice Chairman Behrendt
  - A. January 16<sup>th</sup>, Office Closed, MLK Birthday
  - B. January 26<sup>th</sup> – 27<sup>th</sup>, FASD Quarterly Meeting, Ft Myers
  
3. Approval of December 14, 2016 Minutes Vice Chairman Behrendt
  
4. Approval of December 2016 Financials Vice Chairman Behrendt
  
5. Treasurer Report Diane Angell
  
6. Attorney Bill Nielander
  
7. Utilities Operations, Fees, Future Plans Clay Shrum
  
8. Resolution 2017-01, Utility Policies and Procedures Clay Shrum
  
9. Pump Station Repairs Clay Shrum
  
10. Supervisor Requests
  
11. Public Comments
  
12. Next Meeting
  - Wednesday, February 15, 2017 @ 10:00 a.m.
  
13. Motion to Adjourn Vice Chairman Behrendt



BOARD MEETING  
WEDNESDAY  
January 11, 2017

PLEASE SIGN IN

NAME	ADDRESS
Don Canning	VILLAGE 1221
Larry Miesner	624 Holly Dr
Bob + Karen Palino	300 Glen Mar Circle
Debra Klingbeil	1117 Dogwood
Donald Bartholomew	28 Club House Lane
Ron WESZLANSKI	518 W. 1st St
John DELANEY	6925 Concord St.

WEST POLK COUNTY  
225 East Lemon Street • Suite 300  
Lakeland, Florida 33801  
(863) 683-6511 or (863) 676-6934  
Fax (863) 682-8031  
P.O. Box 24628  
Lakeland, FL 33802-4628



PETERSON & MYERS, P.A.  
ATTORNEYS AT LAW • SINCE 1948

EAST POLK COUNTY  
242 West Central Avenue  
Winter Haven, Florida 33880  
(863) 294-3360  
Fax (863) 299-5498  
P.O. Drawer 7608  
Winter Haven, FL 33883-7608

January 5, 2017

William J. Nielander, Esq.  
Nielander Law Firm, P.A.  
172 E. Interlake Blvd.  
Lake Placid, FL 33852-9577

*Re: Spring Lake Improvement District Board of Supervisors; Eco-Park Project*

Dear Bill:

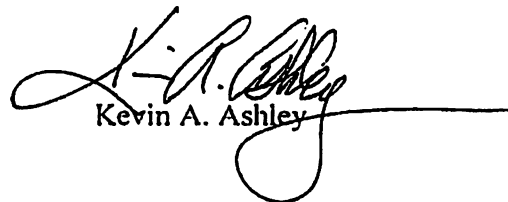
This letter is in follow-up to our recent discussions regarding the Spring Lake Improvement District Board of Supervisors (the "Board") consideration of Eco-Park project and the concerns of Board member Brian Acker.

In his role as a Board member, Mr. Acker believes strongly that, consistent with the District's charter, as well as the Board's responsibilities and the Board members' fiduciary obligations, all aspects of the Eco-Park should be brought before the Board and openly discussed, with resolutions presented to and voted upon by the Board for the approval of the park's construction, amenities, and budget. This would include the presentation to and consideration by the Board of each of the Spring Lake Improvement District Storm Water Treatment Area ("STA") project change orders that has not been previously approved by the Board, as well as presentation to and consideration by the Board of the proposed \$75,000 grant from Highlands County.

You and I have discussed a workshop on all of these issues that could be held between the Board's January and February 2017 meetings. Mr. Acker agrees that the workshop is an appropriate forum for the presentation of staff analysis, resident input, and an open discussion of the Eco-Park, each STA project change order, and the proposed \$75,000 grant.

I look forward to speaking with you further.

Sincerely yours,

  
Kevin A. Ashley

c: Mr. Brian Acker

**SPRING LAKE IMPROVEMENT DISTRICT**

**Un-audited Financial Statements**

**As of  
December 31, 2016**

**Board of Supervisors Meeting  
January 11, 2017**

**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 Board Report**  
**001 - General Fund**  
**From 10/1/2016 Through 9/30/2017**

	Current Year - Actual	YTD Budget - Original	YTD Budget - Revised	Total Budget	Total Budget - Variance	%
<b>Income</b>						
<b>TAX ASSESSMENTS</b>						
Drainage Assessments	277,121.13	488,191.00	0.00	488,191.00	(211,069.87)	56.76%
General Govt. Assessments	231,469.49	407,716.00	0.00	407,716.00	(176,246.51)	56.77%
St Light Assessments	16,623.48	29,250.00	0.00	29,250.00	(12,626.52)	56.83%
Mosquito Assessment	5,415.23	9,486.00	0.00	9,486.00	(4,070.77)	57.09%
Parks Assessments	<u>108,440.07</u>	<u>189,808.00</u>	<u>0.00</u>	<u>189,808.00</u>	<u>(81,367.93)</u>	<u>57.13%</u>
Total TAX ASSESSMENTS	639,069.40	1,124,451.00	0.00	1,124,451.00	(485,381.60)	56.83%
<b>BILLING</b>						
Mosquito on Water Bill	3,682.91	22,134.00	0.00	22,134.00	(18,451.09)	16.64%
St Lights on Water Bill	11,364.39	68,250.00	0.00	68,250.00	(56,885.61)	16.65%
County Right of Ways	1,088.25	4,353.00	0.00	4,353.00	(3,264.75)	25.00%
Total BILLING	<u>16,135.55</u>	<u>94,737.00</u>	<u>0.00</u>	<u>94,737.00</u>	<u>(78,601.45)</u>	<u>17.03%</u>
<b>OTHER REVENUE SOURCES</b>						
Misc Park Revenue	260.00	0.00	0.00	0.00	260.00	0.00%
Interest Income	95.44	2,000.00	0.00	2,000.00	(1,904.56)	4.77%
Building Lease	0.00	6,190.00	0.00	6,190.00	(6,190.00)	0.00%
SRF - STA PROJECT	<u>350,344.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>350,344.00</u>	<u>0.00%</u>
Total OTHER REVENUE SOURCES	350,699.44	8,190.00	0.00	8,190.00	342,509.44	...82.04%
Total Income	<u>1,005,904.39</u>	<u>1,227,378.00</u>	<u>0.00</u>	<u>1,227,378.00</u>	<u>(221,473.61)</u>	<u>81.96%</u>
<b>Expenses</b>						
<b>PERSONNEL</b>						
Salaries	78,400.13	301,900.00	0.00	301,900.00	223,499.87	25.97%
FICA	6,050.07	23,096.00	0.00	23,096.00	17,045.93	26.20%
Pension	0.00	17,963.00	0.00	17,963.00	17,963.00	0.00%
Health Insurance	12,787.33	61,931.00	0.00	61,931.00	49,143.67	20.65%
Worker's Compensation	4,978.62	10,971.00	0.00	10,971.00	5,992.38	45.38%
Unemployment	<u>0.00</u>	<u>2,468.00</u>	<u>0.00</u>	<u>2,468.00</u>	<u>2,468.00</u>	<u>0.00%</u>
Total PERSONNEL	102,216.15	418,329.00	0.00	418,329.00	316,112.85	24.43%
<b>MANAGEMENT</b>						
Supervisor Fees	600.00	2,400.00	0.00	2,400.00	1,800.00	25.00%
Audit	0.00	6,000.00	0.00	6,000.00	6,000.00	0.00%
Accounting	1,600.00	9,600.00	0.00	9,600.00	8,000.00	16.67%
Travel	1,050.23	3,000.00	0.00	3,000.00	1,949.77	35.01%
Portal Hosting & Support	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00%
Legal Advertising	1,345.98	480.00	0.00	480.00	(865.98)	280.41%
Planning & Development	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00%

**Spring Lake Improvement District**  
Statement of Revenues and Expenditures - P&L Board Report  
001 - General Fund  
From 10/1/2016 Through 9/30/2017

	Current Year - Actual	YTD Budget - Original	YTD Budget - Revised	Total Budget	Total Budget - Variance	%
Memberships	1,992.25	2,400.00	0.00	2,400.00	407.75	83.01%
Training and Conferences	3,019.00	12,000.00	0.00	12,000.00	8,981.00	25.16%
Attorney	1,200.00	5,600.00	0.00	5,600.00	4,400.00	21.43%
Legal	0.00	1,500.00	0.00	1,500.00	1,500.00	0.00%
Engineering	1,500.00	30,000.00	0.00	30,000.00	28,500.00	5.00%
SL Breeze	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00%
Grant Management	14,115.00	35,000.00	0.00	35,000.00	20,885.00	40.33%
<b>Total MANAGEMENT</b>	<b>26,422.46</b>	<b>118,980.00</b>	<b>0.00</b>	<b>118,980.00</b>	<b>92,557.54</b>	<b>22.21%</b>
<b>FEES</b>						
Tax Collection Fees	19,172.04	62,000.00	0.00	62,000.00	42,827.96	30.92%
Recording Fees & Charges	0.00	100.00	0.00	100.00	100.00	0.00%
<b>Total FEES</b>	<b>19,172.04</b>	<b>62,100.00</b>	<b>0.00</b>	<b>62,100.00</b>	<b>42,927.96</b>	<b>30.87%</b>
<b>OPERATING</b>						
Computer Services	494.91	3,700.00	0.00	3,700.00	3,205.09	13.38%
Refuse Removal	282.00	1,200.00	0.00	1,200.00	918.00	23.50%
Pest Control	185.20	600.00	0.00	600.00	414.80	30.87%
Telephone	847.76	3,765.00	0.00	3,765.00	2,917.24	22.52%
Electric - Offices	593.47	2,880.00	0.00	2,880.00	2,286.53	20.61%
Equipment Lease	460.83	2,500.00	0.00	2,500.00	2,039.17	18.43%
Insurance	39,040.47	42,840.00	0.00	42,840.00	3,799.53	91.13%
Office Supplies	1,239.28	5,600.00	0.00	5,600.00	4,360.72	22.13%
Postage	75.20	1,150.00	0.00	1,150.00	1,074.80	6.54%
Fuel & Lubricants	4,098.83	31,000.00	0.00	31,000.00	26,901.17	13.22%
Uniform Rental	896.04	3,021.00	0.00	3,021.00	2,124.96	29.66%
Chemicals	5,108.50	35,000.00	0.00	35,000.00	29,891.50	14.60%
Electric - Pump Station	871.71	13,000.00	0.00	13,000.00	12,128.29	6.71%
Shop Tools and Supplies	2,128.12	5,850.00	0.00	5,850.00	3,721.88	36.38%
Operating Equipment	2,322.22	8,000.00	0.00	8,000.00	5,677.78	29.03%
Electric - St Lights	22,053.09	95,000.00	0.00	95,000.00	72,946.91	23.21%
Electric - Parks & Median Signs	371.56	3,000.00	0.00	3,000.00	2,628.44	12.39%
<b>Total OPERATING</b>	<b>81,069.19</b>	<b>258,106.00</b>	<b>0.00</b>	<b>258,106.00</b>	<b>177,036.81</b>	<b>31.41%</b>
<b>MAINTENANCE</b>						
Janitorial	614.83	2,400.00	0.00	2,400.00	1,785.17	25.62%
Building Maintenance	0.00	2,500.00	0.00	2,500.00	2,500.00	0.00%
Maintenance-Pump Station	230.00	1,500.00	0.00	1,500.00	1,270.00	15.33%
Canal Restoration	835.99	5,000.00	0.00	5,000.00	4,164.01	16.72%
Maintenance - Vehicle	42.28	4,000.00	0.00	4,000.00	3,957.72	1.06%
Maintenance-Parks	768.55	20,000.00	0.00	20,000.00	19,231.45	3.84%
<b>Total MAINTENANCE</b>	<b>2,491.65</b>	<b>35,400.00</b>	<b>0.00</b>	<b>35,400.00</b>	<b>32,908.35</b>	<b>7.04%</b>
<b>CAPITAL OUTLAY</b>						
Capital Outlay	0.00	18,000.00	0.00	18,000.00	18,000.00	0.00%
<b>Total CAPITAL OUTLAY</b>	<b>0.00</b>	<b>18,000.00</b>	<b>0.00</b>	<b>18,000.00</b>	<b>18,000.00</b>	<b>0.00%</b>
<b>DEBT SERVICE</b>						

**Spring Lake Improvement District**  
Statement of Revenues and Expenditures - P&L Board Report  
001 - General Fund  
From 10/1/2016 Through 9/30/2017

	Current Year - Actual	YTD Budget - Original	YTD Budget - Revised	Total Budget	Total Budget - Variance	%
SRF - STA LOAN PYMTS	0.00	31,223.00	0.00	31,223.00	31,223.00	0.00%
Debt Principle - HIB	2,867.51	12,000.00	0.00	12,000.00	9,132.49	23.90%
Debt Principle- Dump Truck	5,839.97	24,000.00	0.00	24,000.00	18,160.03	24.33%
Debt Interest - HIB	3,511.93	15,000.00	0.00	15,000.00	11,488.07	23.41%
Debt Interest - Dump Truck	743.32	3,000.00	0.00	3,000.00	2,256.68	24.78%
<b>Total DEBT SERVICE</b>	<b>12,962.73</b>	<b>85,223.00</b>	<b>0.00</b>	<b>85,223.00</b>	<b>72,260.27</b>	<b>15.21%</b>
<b>RENEWAL &amp; REPLACEMENT</b>						
Renewal & Replacement	0.00	85,142.00	0.00	85,142.00	85,142.00	0.00%
<b>Total RENEWAL &amp; REPLACEMENT</b>	<b>0.00</b>	<b>85,142.00</b>	<b>0.00</b>	<b>85,142.00</b>	<b>85,142.00</b>	<b>0.00%</b>
<b>OTHER</b>						
319 Grant Construction	227,645.91	0.00	0.00	0.00	(227,645.91)	0.00%
Pump Station LP Project	1,798.90	0.00	0.00	0.00	(1,798.90)	0.00%
<b>Total OTHER</b>	<b>229,444.81</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(229,444.81)</b>	<b>0.00%</b>
<b>RESERVE FUNDS</b>						
Unreserved Funds	0.00	108,000.00	0.00	108,000.00	108,000.00	0.00%
Due To Water Fund	0.00	38,100.00	0.00	38,100.00	38,100.00	0.00%
<b>Total RESERVE FUNDS</b>	<b>0.00</b>	<b>146,100.00</b>	<b>0.00</b>	<b>146,100.00</b>	<b>146,100.00</b>	<b>0.00%</b>
<b>Total Expenses</b>	<b>473,779.03</b>	<b>1,227,380.00</b>	<b>0.00</b>	<b>1,227,380.00</b>	<b>753,600.97</b>	<b>38.60%</b>
<b>Net Income</b>	<b>532,125.36</b>	<b>(2.00)</b>	<b>0.00</b>	<b>(2.00)</b>	<b>532,127.36</b>	<b>...8.75%</b>

**Spring Lake Improvement District**  
Statement of Revenues and Expenditures - P&L Board Report  
401 - Water Fund  
From 10/1/2016 Through 9/30/2017

	Current Year - Actual	YTD Budget - Original	YTD Budget - Revised	Total Budget	Total Budget - Variance	%
<b>Income</b>						
<b>BILLING</b>						
Water Revenue	93,206.73	560,000.00	0.00	560,000.00	(466,793.27)	16.64%
<b>Total BILLING</b>	<b>93,206.73</b>	<b>560,000.00</b>	<b>0.00</b>	<b>560,000.00</b>	<b>(466,793.27)</b>	<b>16.64%</b>
<b>OTHER REVENUE SOURCES</b>						
Interest Income	649.90	2,000.00	0.00	2,000.00	(1,350.10)	32.50%
Miscellaneous Income	159.80	10,000.00	0.00	10,000.00	(9,840.20)	1.60%
<b>Total OTHER REVENUE SOURCES</b>	<b>809.70</b>	<b>12,000.00</b>	<b>0.00</b>	<b>12,000.00</b>	<b>(11,190.30)</b>	<b>6.75%</b>
<b>Total Income</b>	<b>94,016.43</b>	<b>572,000.00</b>	<b>0.00</b>	<b>572,000.00</b>	<b>(477,983.57)</b>	<b>16.44%</b>
<b>Expenses</b>						
<b>PERSONNEL</b>						
Salaries	56,485.67	210,596.00	0.00	210,596.00	154,110.33	26.82%
FICA	4,338.75	16,111.00	0.00	16,111.00	11,772.25	26.93%
Pension	0.00	11,882.00	0.00	11,882.00	11,882.00	0.00%
Health Insurance	8,434.39	43,435.00	0.00	43,435.00	35,000.61	19.42%
Worker's Compensation	3,424.27	7,992.00	0.00	7,992.00	4,567.73	42.85%
Unemployment	0.00	1,621.00	0.00	1,621.00	1,621.00	0.00%
<b>Total PERSONNEL</b>	<b>72,683.08</b>	<b>291,637.00</b>	<b>0.00</b>	<b>291,637.00</b>	<b>218,953.92</b>	<b>24.92%</b>
<b>MANAGEMENT</b>						
Supervisor Fees	450.00	1,800.00	0.00	1,800.00	1,350.00	25.00%
Audit	0.00	4,000.00	0.00	4,000.00	4,000.00	0.00%
Legal Advertising	0.00	360.00	0.00	360.00	360.00	0.00%
Memberships	1,298.25	2,500.00	0.00	2,500.00	1,201.75	51.93%
Training and Conferences	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00%
Attorney	900.00	4,200.00	0.00	4,200.00	3,300.00	21.43%
Engineering	0.00	2,500.00	0.00	2,500.00	2,500.00	0.00%
<b>Total MANAGEMENT</b>	<b>2,648.25</b>	<b>20,360.00</b>	<b>0.00</b>	<b>20,360.00</b>	<b>17,711.75</b>	<b>13.01%</b>
<b>FEES</b>						
Recording Fees & Charges	147.00	250.00	0.00	250.00	103.00	58.80%
Credit Card Fees	651.30	3,500.00	0.00	3,500.00	2,848.70	18.61%
<b>Total FEES</b>	<b>798.30</b>	<b>3,750.00</b>	<b>0.00</b>	<b>3,750.00</b>	<b>2,951.70</b>	<b>21.29%</b>
<b>OPERATING</b>						
Computer Services	1,611.18	10,000.00	0.00	10,000.00	8,388.82	16.11%
Refuse Removal	211.50	900.00	0.00	900.00	688.50	23.50%
Pest Control	33.40	200.00	0.00	200.00	166.60	16.70%
Telephone	2,000.11	4,705.00	0.00	4,705.00	2,704.89	42.51%
Electric - Offices	445.08	2,160.00	0.00	2,160.00	1,714.92	20.61%
Insurance	18,590.70	20,400.00	0.00	20,400.00	1,809.30	91.13%
Office Supplies	953.04	4,200.00	0.00	4,200.00	3,246.96	22.69%
Postage	2,056.40	5,000.00	0.00	5,000.00	2,943.60	41.13%
Fuel & Lubricants	944.65	5,000.00	0.00	5,000.00	4,055.35	18.89%
Uniform Rental	350.32	2,888.00	0.00	2,888.00	2,537.68	12.13%



**Spring Lake Improvement District**  
Statement of Revenues and Expenditures - P&L Board Report  
401 - Water Fund  
From 10/1/2016 Through 9/30/2017

	Current Year - Actual	YTD Budget - Original	YTD Budget - Revised	Total Budget	Total Budget - Variance	%
Capital Lease Interest (Backhoe)	878.97	0.00	0.00	0.00	(878.97)	0.00%
Contractual Services	50.00	1,500.00	0.00	1,500.00	1,450.00	3.33%
Potable Water Quality	385.00	3,000.00	0.00	3,000.00	2,615.00	12.83%
Electric - Water Plant	2,619.40	13,000.00	0.00	13,000.00	10,380.60	20.15%
Building Lease	0.00	6,190.00	0.00	6,190.00	6,190.00	0.00%
Capital Lease - Backhoe	8,311.35	28,000.00	0.00	28,000.00	19,688.65	29.68%
Maintenance-Water Distribution	5,402.40	18,000.00	0.00	18,000.00	12,597.60	30.01%
Hydrant Testing	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00%
Meter Costs	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00%
Backflow Valves	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00%
Chemicals	4,002.50	15,000.00	0.00	15,000.00	10,997.50	26.68%
Shop Tools and Supplies	1,720.77	3,900.00	0.00	3,900.00	2,179.23	44.12%
Operating Equipment	<u>2,082.17</u>	<u>4,000.00</u>	<u>0.00</u>	<u>4,000.00</u>	<u>1,917.83</u>	<u>52.05%</u>
<b>Total OPERATING</b>	<b>52,648.94</b>	<b>169,043.00</b>	<b>0.00</b>	<b>169,043.00</b>	<b>116,394.06</b>	<b>31.15%</b>
<b>MAINTENANCE</b>						
Janitorial	204.87	800.00	0.00	800.00	595.13	25.61%
Building Maintenance	0.00	1,500.00	0.00	1,500.00	1,500.00	0.00%
Maintenance-Water Plant	421.81	14,000.00	0.00	14,000.00	13,578.19	3.01%
Maintenance - Vehicle	1,172.65	4,000.00	0.00	4,000.00	2,827.35	29.32%
<b>Total MAINTENANCE</b>	<b>1,799.33</b>	<b>20,300.00</b>	<b>0.00</b>	<b>20,300.00</b>	<b>18,500.67</b>	<b>8.86%</b>
<b>CAPITAL OUTLAY</b>						
Capital Outlay	<u>2,000.00</u>	<u>5,000.00</u>	<u>0.00</u>	<u>5,000.00</u>	<u>3,000.00</u>	<u>40.00%</u>
<b>Total CAPITAL OUTLAY</b>	<b>2,000.00</b>	<b>5,000.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>3,000.00</b>	<b>40.00%</b>
<b>RENEWAL &amp; REPLACEMENT</b>						
Renewal & Replacement	0.00	59,310.00	0.00	59,310.00	59,310.00	0.00%
<b>Total RENEWAL &amp; REPLACEMENT</b>	<b>0.00</b>	<b>59,310.00</b>	<b>0.00</b>	<b>59,310.00</b>	<b>59,310.00</b>	<b>0.00%</b>
<b>OTHER</b>						
Cross Connection Control	0.00	2,600.00	0.00	2,600.00	2,600.00	0.00%
<b>Total OTHER</b>	<b>0.00</b>	<b>2,600.00</b>	<b>0.00</b>	<b>2,600.00</b>	<b>2,600.00</b>	<b>0.00%</b>
<b>Total Expenses</b>	<b>132,577.90</b>	<b>572,000.00</b>	<b>0.00</b>	<b>572,000.00</b>	<b>439,422.10</b>	<b>23.18%</b>
<b>Net Income</b>	<b><u>(38,561.47)</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>(38,561.47)</u></b>	<b><u>0.00%</u></b>

**Spring Lake Improvement District**  
**Statement of Revenues and Expenditures - P&L Board Report**  
**402 - Lot Mowing Fund**  
**From 10/1/2016 Through 9/30/2017**

	Current Year - Actual	YTD Budget - Original	YTD Budget - Revised	Total Budget	Total Budget - Variance	%
<b>Income</b>						
<b>BILLING</b>						
Lot Mowing Assessments	94,345.76	220,912.00	0.00	220,912.00	(126,566.24)	42.71%
Lot Mow Billing	<u>966.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>966.00</u>	<u>0.00%</u>
<b>Total BILLING</b>	<b>95,311.76</b>	<b>220,912.00</b>	<b>0.00</b>	<b>220,912.00</b>	<b>(125,600.24)</b>	<b>43.14%</b>
<b>OTHER REVENUE SOURCES</b>						
Interest Income	<u>47.87</u>	<u>250.00</u>	<u>0.00</u>	<u>250.00</u>	<u>(202.13)</u>	<u>19.15%</u>
<b>Total OTHER REVENUE SOURCES</b>	<b>47.87</b>	<b>250.00</b>	<b>0.00</b>	<b>250.00</b>	<b>(202.13)</b>	<b>19.15%</b>
<b>Total Income</b>	<b>95,359.63</b>	<b>221,162.00</b>	<b>0.00</b>	<b>221,162.00</b>	<b>(125,802.37)</b>	<b>43.12%</b>
<b>Expenses</b>						
<b>PERSONNEL</b>						
Salaries	18,127.70	67,849.00	0.00	67,849.00	49,721.30	26.72%
FICA	1,389.22	5,190.00	0.00	5,190.00	3,800.78	26.77%
Pension	0.00	4,021.00	0.00	4,021.00	4,021.00	0.00%
Health Insurance	2,769.02	17,935.00	0.00	17,935.00	15,165.98	15.44%
Worker's Compensation	1,163.23	3,778.00	0.00	3,778.00	2,614.77	30.79%
Unemployment	<u>0.00</u>	<u>572.00</u>	<u>0.00</u>	<u>572.00</u>	<u>572.00</u>	<u>0.00%</u>
<b>Total PERSONNEL</b>	<b>23,449.17</b>	<b>99,345.00</b>	<b>0.00</b>	<b>99,345.00</b>	<b>75,895.83</b>	<b>23.60%</b>
<b>MANAGEMENT</b>						
Supervisor Fees	300.00	1,200.00	0.00	1,200.00	900.00	25.00%
Audit	0.00	3,500.00	0.00	3,500.00	3,500.00	0.00%
Legal Advertising	0.00	240.00	0.00	240.00	240.00	0.00%
Memberships	19.75	175.00	0.00	175.00	155.25	11.29%
Training and Conferences	0.00	500.00	0.00	500.00	500.00	0.00%
Attorney	<u>600.00</u>	<u>2,800.00</u>	<u>0.00</u>	<u>2,800.00</u>	<u>2,200.00</u>	<u>21.43%</u>
<b>Total MANAGEMENT</b>	<b>919.75</b>	<b>8,415.00</b>	<b>0.00</b>	<b>8,415.00</b>	<b>7,495.25</b>	<b>10.93%</b>
<b>FEES</b>						
Tax Collection Fees	2,830.38	10,000.00	0.00	10,000.00	7,169.62	28.30%
Recording Fees & Charges	0.00	1,500.00	0.00	1,500.00	1,500.00	0.00%
<b>Total FEES</b>	<b>2,830.38</b>	<b>11,500.00</b>	<b>0.00</b>	<b>11,500.00</b>	<b>8,669.62</b>	<b>24.61%</b>
<b>OPERATING</b>						
Computer Services	247.45	1,000.00	0.00	1,000.00	752.55	24.75%
Refuse Removal	141.00	600.00	0.00	600.00	459.00	23.50%
Pest Control	25.05	150.00	0.00	150.00	124.95	16.70%
Telephone	322.26	1,470.00	0.00	1,470.00	1,147.74	21.92%
Electric - Offices	296.72	1,440.00	0.00	1,440.00	1,143.28	20.61%
Insurance	3,098.45	3,400.00	0.00	3,400.00	301.55	91.13%
Office Supplies	531.73	2,800.00	0.00	2,800.00	2,268.27	18.99%
Postage	37.60	200.00	0.00	200.00	162.40	18.80%
Fuel & Lubricants	2,746.23	20,000.00	0.00	20,000.00	17,253.77	13.73%
Uniform Rental	313.72	1,888.00	0.00	1,888.00	1,574.28	16.62%
Shop Tools and Supplies	929.74	2,600.00	0.00	2,600.00	1,670.26	35.76%

**Spring Lake Improvement District**  
Statement of Revenues and Expenditures - P&L Board Report  
402 - Lot Mowing Fund  
From 10/1/2016 Through 9/30/2017

	<u>Current Year - Actual</u>	<u>YTD Budget - Original</u>	<u>YTD Budget - Revised</u>	<u>Total Budget</u>	<u>Total Budget - Variance</u>	<u>%</u>
Operating Equipment	755.04	3,000.00	0.00	3,000.00	2,244.96	25.17%
Total OPERATING	9,444.99	38,548.00	0.00	38,548.00	29,103.01	24.50%
MAINTENANCE						
Janitorial	204.87	800.00	0.00	800.00	595.13	25.61%
Maintenance - Vehicle	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00%
Maintenance-Lot Mowing	749.75	10,000.00	0.00	10,000.00	9,250.25	7.50%
Total MAINTENANCE	954.62	11,800.00	0.00	11,800.00	10,845.38	8.09%
RENEWAL & REPLACEMENT						
Renewal & Replacement	0.00	51,555.00	0.00	51,555.00	51,555.00	0.00%
Total RENEWAL & REPLACEMENT	0.00	51,555.00	0.00	51,555.00	51,555.00	0.00%
Total Expenses	37,598.91	221,163.00	0.00	221,163.00	183,564.09	17.00%
Net Income	57,760.72	(1.00)	0.00	(1.00)	57,761.72	...1.88)%

**Spring Lake Improvement District**  
Statement of Revenues and Expenditures - P&L Board Report  
403 - Wastewater  
From 10/1/2016 Through 9/30/2017

	Current Year - Actual	YTD Budget - Original	YTD Budget - Revised	Total Budget	Total Budget - Variance	%
<b>Income</b>						
<b>BILLING</b>						
Wastewater Revenue	34,427.82	199,000.00	0.00	199,000.00	(164,572.18)	17.30%
Total BILLING	34,427.82	199,000.00	0.00	199,000.00	(164,572.18)	17.30%
Total Income	34,427.82	199,000.00	0.00	199,000.00	(164,572.18)	17.30%
<b>Expenses</b>						
<b>PERSONNEL</b>						
Salaries	11,530.51	42,271.00	0.00	42,271.00	30,740.49	27.28%
FICA	881.64	3,234.00	0.00	3,234.00	2,352.36	27.26%
Pension	0.00	2,486.00	0.00	2,486.00	2,486.00	0.00%
Health Insurance	1,615.40	8,924.00	0.00	8,924.00	7,308.60	18.10%
Worker's Compensation	690.87	1,702.00	0.00	1,702.00	1,011.13	40.59%
Unemployment	0.00	340.00	0.00	340.00	340.00	0.00%
Total PERSONNEL	14,718.42	58,957.00	0.00	58,957.00	44,238.58	24.96%
<b>MANAGEMENT</b>						
Supervisor Fees	150.00	600.00	0.00	600.00	450.00	25.00%
Audit	0.00	500.00	0.00	500.00	500.00	0.00%
Legal Advertising	0.00	120.00	0.00	120.00	120.00	0.00%
Memberships	19.75	150.00	0.00	150.00	130.25	13.17%
Attorney	300.00	1,400.00	0.00	1,400.00	1,100.00	21.43%
Engineering	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00%
Grant Management	4,395.00	17,580.00	0.00	17,580.00	13,185.00	25.00%
Total MANAGEMENT	4,864.75	40,350.00	0.00	40,350.00	35,485.25	12.06%
<b>OPERATING</b>						
Computer Services	123.69	500.00	0.00	500.00	376.31	24.74%
Refuse Removal	70.50	300.00	0.00	300.00	229.50	23.50%
Pest Control	8.35	50.00	0.00	50.00	41.65	16.70%
Telephone	161.12	735.00	0.00	735.00	573.88	21.92%
Electric - Offices	148.31	720.00	0.00	720.00	571.69	20.60%
Insurance	1,239.38	1,360.00	0.00	1,360.00	120.62	91.13%
Office Supplies	265.84	1,400.00	0.00	1,400.00	1,134.16	18.99%
Postage	18.80	0.00	0.00	0.00	(18.80)	0.00%
Fuel & Lubricants	182.02	500.00	0.00	500.00	317.98	36.40%
Uniform Rental	45.62	755.00	0.00	755.00	709.38	6.04%
Contractual Services	2,325.00	12,000.00	0.00	12,000.00	9,675.00	19.38%
Wastewater Testing	125.00	1,500.00	0.00	1,500.00	1,375.00	8.33%
Electric - Wastewater Plant	1,300.07	5,000.00	0.00	5,000.00	3,699.93	26.00%
Step System	4,454.04	20,000.00	0.00	20,000.00	15,545.96	22.27%
Chemicals	567.00	5,500.00	0.00	5,500.00	4,933.00	10.31%
Shop Tools and Supplies	718.14	650.00	0.00	650.00	(68.14)	110.48%
Operating Equipment	717.73	4,000.00	0.00	4,000.00	3,282.27	17.94%
Total OPERATING	12,470.61	54,970.00	0.00	54,970.00	42,499.39	22.69%
<b>MAINTENANCE</b>						
Tax Expense	1,733.41	0.00	0.00	0.00	(1,733.41)	0.00%
Sludge Removal	0.00	6,000.00	0.00	6,000.00	6,000.00	0.00%

**Spring Lake Improvement District**  
Statement of Revenues and Expenditures - P&L Board Report  
403 - Wastewater  
From 10/1/2016 Through 9/30/2017

	Current Year - Actual	YTD Budget - Original	YTD Budget - Revised	Total Budget	Total Budget - Variance	%
Maintenance - Wasterwater	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00%
<b>Total MAINTENANCE</b>	<b>1,733.41</b>	<b>16,000.00</b>	<b>0.00</b>	<b>16,000.00</b>	<b>14,266.59</b>	<b>10.83%</b>
<b>RENEWAL &amp; REPLACEMENT</b>						
Renewal & Replacement	0.00	18,724.00	0.00	18,724.00	18,724.00	0.00%
<b>Total RENEWAL &amp; REPLACEMENT</b>	<b>0.00</b>	<b>18,724.00</b>	<b>0.00</b>	<b>18,724.00</b>	<b>18,724.00</b>	<b>0.00%</b>
<b>RESERVE FUNDS</b>						
Due To Water Fund	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00%
<b>Total RESERVE FUNDS</b>	<b>0.00</b>	<b>10,000.00</b>	<b>0.00</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>0.00%</b>
<b>Total Expenses</b>	<b>33,787.19</b>	<b>199,001.00</b>	<b>0.00</b>	<b>199,001.00</b>	<b>165,213.81</b>	<b>16.98%</b>
<b>Net Income</b>	<b>640.63</b>	<b>(1.00)</b>	<b>0.00</b>	<b>(1.00)</b>	<b>641.63</b>	<b>...3.00)%</b>

**Spring Lake Improvement District**  
Normal Trial Balance - Trial Balance by Fund  
01 - General Fund  
From 12/1/2016 Through 12/31/2016

Account Code	Account Title	Debit Balance	Credit Balance
101100	Cash Operating	258,300.37	
101200	State Board Fund A	2,533.34	
101300	State Board R & R Fund A	2,933.84	
101600	Emergency Fund	72,659.93	
101700	Capital Projects	14,928.95	
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	21,104.00	
101705	Capital - Parks and Recreation	143.43	
101800	Renewal & Replacement	106,965.35	
101802	Renewal & Replacement - Parks	5,000.00	
101804	Renewal & Replacement - Mosquito	3,100.00	
101901	Operating - General Fund Reserves	426,991.24	
101902	Operating - Parks Reserves	8,737.18	
101903	Operating - St Light Reserves	6,144.53	
101904	Operating - Mosquito Reserves		2,723.67
115200	A/R-Billing	654.85	
117000	Allowance for Uncollectible A/R		654.85
133100	Due from Other Govt - PY Taxes	513,187.68	
133200	Allowance for doubtful - due from Other Govt.		513,187.68
133500	Due from LP - Pump Station	23,459.15	
207103	Due To Water		114,300.00
217100	FICA Liability		852.88
217200	Federal Tax Liability		666.48
220347	Community Center Deposits		100.00
223000	Unavailable Revenue		23,459.15
229100	Due to AFLAC		127.68
229105	Due to Washington Mutual		67.18
229107	Due to Lincoln		52.53
229200	Due to New York Life		18.55
229700	SEP/IRA Employee Contribution		1,328.73
229800	Roth IRA - Employee Contribution		402.50
271000	Unreserved Fund Balance		295,599.55
319100	Drainage Assessments		277,121.13
325200	General Govt. Assessments		231,469.49
343100	St Light Assessments		16,623.48
343900	Mosquito Assessment		5,415.23
347200	Parks Assessments		108,440.07
347205	Misc Park Revenue		260.00
349200	Mosquito on Water Bill		3,682.91
349300	St Lights on Water Bill		11,364.39
349400	County Right of Ways		1,088.25
361100	Interest Income		95.44
369900	SRF - STA PROJECT		350,344.00
511110	Supervisor Fees	600.00	
513120	Salaries	78,400.13	
513210	FICA	6,050.07	
513230	Health Insurance	12,787.33	
513240	Worker's Compensation	4,978.62	
513318	Tax Collection Fees	19,172.04	
513325	Accounting	1,600.00	
513342	Computer Services	494.91	
513343	Refuse Removal	282.00	

**Spring Lake Improvement District**  
Normal Trial Balance - Trial Balance by Fund  
01 - General Fund  
From 12/1/2016 Through 12/31/2016

Account Code	Account Title	Debit Balance	Credit Balance
513344	Pest Control	185.20	
513345	Janitorial	614.83	
513400	Travel	1,050.23	
513415	Telephone	847.76	
513430	Electric - Offices	593.47	
513445	Equipment Lease	460.83	
513450	Insurance	39,040.47	
513480	Legal Advertising	1,345.98	
513510	Office Supplies	1,239.28	
513520	Postage	75.20	
513525	Fuel & Lubricants	4,098.83	
513527	Uniform Rental	896.04	
513542	Memberships	1,992.25	
513550	Training and Conferences	3,019.00	
514310	Attorney	1,200.00	
515310	Engineering	1,500.00	
517715	Debt Principle - HIB	2,867.51	
517719	Debt Principle- Dump Truck	5,839.97	
517725	Debt Interest - HIB	3,511.93	
517729	Debt Interest - Dump Truck	743.32	
537520	Chemicals	5,108.50	
538340	Grant Management	14,115.00	
538430	Electric - Pump Station	871.71	
538460	Maintenance-Pump Station	230.00	
538465	Canal Restoration	835.99	
538466	Maintenance - Vehicle	42.28	
538526	Shop Tools and Supplies	2,128.12	
538527	Operating Equipment	2,322.22	
538800	319 Grant Construction	227,645.91	
538830	Pump Station LP Project	1,798.90	
541430	Electric - St Lights	14,702.06	
572430	Electric - Parks & Median Signs	364.01	
572460	Maintenance-Parks	768.55	
	Total 01 - General Fund	1,959,445.82	1,959,445.82

**Spring Lake Improvement District**  
Normal Trial Balance - Trial Balance by Fund  
41 - Water Fund  
From 12/1/2016 Through 12/31/2016

Account Code	Account Title	Debit Balance	Credit Balance
101100	Cash Operating	6,984.91	
101200	State Board Fund A	11,756.49	
101300	State Board R & R Fund A	10,468.64	
101700	Capital Projects	168,144.93	
101800	Renewal & Replacement	456,918.36	
101900	Operating Reserve	59,694.17	
101905	Certificate of Deposit	328,009.50	
101906	Personnel Reserves	5,556.00	
102100	Petty Cash	100.00	
115200	A/R-Billing	85,508.43	
117000	Allowance for Uncollectible A/R		15,882.86
131105	Due from General Fund	114,300.00	
131107	Due from Wastewater	140,000.00	
161900	Land-Water Fund	7,014.20	
162900	Buildings-Water	284,120.58	
163900	Accumulated Depreciation		2,494,242.91
164912	Water System	2,755,209.92	
166902	Equipment-Enterprise Funds	382,109.04	
169901	Construction In Progress-Water	28,400.00	
203903	Capitla Lease (truck) Payable		84,996.96
210100	Compensated Absences		12,154.25
217100	FICA Liability		612.64
217200	Federal Tax Liability		553.64
220100	Customer Deposits		54,176.00
220200	Refunds	352.24	
229100	Due to AFLAC		131.33
229105	Due to Washington Mutual		51.18
229107	Due to Lincoln		31.06
229200	Due to New York Life		19.85
229300	Child Support Payable		67.96
229700	SEP/IRA Employee Contribution		503.26
229800	Roth IRA - Employee Contribution		962.50
271000	Unreserved Fund Balance		2,212,724.24
343300	Water Revenue		93,206.73
361100	Interest Income		649.90
369903	Miscellaneous Income		159.80
511110	Supervisor Fees	450.00	
513120	Salaries	56,485.67	
513210	FICA	4,338.75	
513230	Health Insurance	8,434.39	
513240	Worker's Compensation	3,424.27	
513342	Computer Services	1,611.18	
513343	Refuse Removal	211.50	
513344	Pest Control	33.40	
513345	Janitorial	204.87	
513415	Telephone	1,825.97	
513430	Electric - Offices	445.08	
513450	Insurance	18,590.70	
513491	Recording Fees & Charges	147.00	
513492	Credit Card Fees	651.30	
513510	Office Supplies	953.04	
513520	Postage	2,056.40	
513525	Fuel & Lubricants	944.65	
513527	Uniform Rental	350.32	
513542	Memberships	1,298.25	



**Spring Lake Improvement District**  
Normal Trial Balance - Trial Balance by Fund  
41 - Water Fund  
From 12/1/2016 Through 12/31/2016

<u>Account Code</u>	<u>Account Title</u>	<u>Debit Balance</u>	<u>Credit Balance</u>
513600	Capital Outlay	2,000.00	
514310	Attorney	900.00	
533072	Capital Lease Interest (Backhoe)	668.92	
533340	Contractural Services	50.00	
533348	Potable Water Quality	385.00	
533430	Electric - Water Plant	2,619.40	
533441	Capital Lease - Backhoe	6,223.82	
533460	Maintenance-Water Plant	421.81	
533525	Maintenance-Water Distribution	1,775.88	
537520	Chemicals	4,002.50	
538466	Maintenance - Vehicle	1,172.65	
538526	Shop Tools and Supplies	1,720.77	
538527	Operating Equipment	<u>2,082.17</u>	
	Total 41 - Water Fund	4,971,127.07	<u>4,971,127.07</u>

**Spring Lake Improvement District**  
Normal Trial Balance - Trial Balance by Fund  
42 - Lot Mowing Fund  
From 12/1/2016 Through 12/31/2016

Account Code	Account Title	Debit Balance	Credit Balance
101100	Cash Operating	48,151.65	
101200	State Board Fund A	1,843.66	
101800	Renewal & Replacement	92,466.00	
101900	Operating Reserve	95,325.16	
101906	Personnel Reserves	7,128.00	
115200	A/R-Billing	46,191.74	
117000	Allowance for Uncollectible A/R		46,191.74
133100	Due from Other Govt - PY Taxes	108,522.20	
133200	Allowance for doubtful - due from Other Govt.		108,522.20
163900	Accumulated Depreciation		95,420.48
166902	Equipment-Enterprise Funds	202,493.02	
210100	Compensated Absences		3,783.53
217100	FICA Liability		193.90
217200	Federal Tax Liability		144.58
229100	Due to AFLAC		17.71
229105	Due to Washington Mutual		37.00
229107	Due to Lincoln		31.61
229200	Due to New York Life		0.32
229700	SEP/IRA Employee Contribution		301.42
229800	Roth IRA - Employee Contribution		35.00
271000	Unreserved Fund Balance		289,681.22
343901	Lot Mowing Assessments		94,345.76
343902	Lot Mow Billing		966.00
361100	Interest Income		47.87
511110	Supervisor Fees	300.00	
513120	Salaries	18,127.70	
513210	FICA	1,389.22	
513230	Health Insurance	2,769.02	
513240	Worker's Compensation	1,163.23	
513318	Tax Collection Fees	2,830.38	
513342	Computer Services	247.45	
513343	Refuse Removal	141.00	
513344	Pest Control	25.05	
513345	Janitorial	204.87	
513415	Telephone	322.26	
513430	Electric - Offices	296.72	
513450	Insurance	3,098.45	
513510	Office Supplies	531.73	
513520	Postage	37.60	
513525	Fuel & Lubricants	2,746.23	
513527	Uniform Rental	313.72	
513542	Memberships	19.75	
514310	Attorney	600.00	
538526	Shop Tools and Supplies	929.74	
538527	Operating Equipment	755.04	
539460	Maintance-Lot Mowing	749.75	
	<b>Total 42 - Lot Mowing Fund</b>	<b>639,720.34</b>	<b>639,720.34</b>

**Spring Lake Improvement District**  
Normal Trial Balance - Trial Balance by Fund  
43 - Wastewater  
From 12/1/2016 Through 12/31/2016

Account Code	Account Title	Debit Balance	Credit Balance
101100	Cash Operating	31,980.13	
161902	Land-Wastewater	93,115.93	
162902	Buildings-Wastewater	5,192.50	
163900	Accumulated Depreciation		5,450.62
164914	Wastewater System	13,471.00	
207103	Due To Water		140,000.00
210100	Compensated Absences		3,461.28
217100	FICA Liability		125.62
217200	Federal Tax Liability		118.30
229100	Due to AFLAC		23.24
229105	Due to Washington Mutual		4.41
229107	Due to Lincoln		10.66
229200	Due to New York Life	1.12	
229700	SEP/IRA Employee Contribution		29.59
229800	Roth IRA - Employee Contribution		350.00
271000	Unreserved Fund Balance	7,812.57	
343500	Wastewater Revenue		34,427.82
511110	Supervisor Fees	150.00	
513120	Salaries	11,530.51	
513210	FICA	881.64	
513230	Health Insurance	1,615.40	
513240	Worker's Compensation	690.87	
513342	Computer Services	123.69	
513343	Refuse Removal	70.50	
513344	Pest Control	8.35	
513415	Telephone	161.12	
513430	Electric - Offices	148.31	
513450	Insurance	1,239.38	
513510	Office Supplies	265.84	
513520	Postage	18.80	
513525	Fuel & Lubricants	182.02	
513527	Uniform Rental	45.62	
513542	Memberships	19.75	
514310	Attorney	300.00	
533340	Contractual Services	2,325.00	
535340	Wastewater Testing	125.00	
535430	Electric - Wastewater Plant	1,300.07	
535432	Tax Expense	1,733.41	
535465	Step System	3,095.14	
537520	Chemicals	567.00	
538340	Grant Management	4,395.00	
538526	Shop Tools and Supplies	718.14	
538527	Operating Equipment	717.73	
	<b>Total 43 - Wastewater</b>	<b>184,001.54</b>	<b>184,001.54</b>
<b>Report Total</b>		<b>7,754,294.77</b>	<b>7,754,294.77</b>
<b>Report Difference</b>			<b>0.00</b>

**Spring Lake Improvement District**  
 Check/Voucher Register - SLID-Check Register  
 101100 - Cash Operating  
 From 12/1/2016 Through 12/31/2016

Check Date	Check Number	Payee	Check Amount	Transaction Description	Spoiled
12/8/2016	0422293333	United Health Care Insurance Company	5,087.21	JANUARY 2016 HEALTH INSURANCE	No
12/5/2016	12787	BONNIE LOWE	176.94	DEPOSIT REFUND 1006 VILLAWAY	No
12/5/2016	12788	EMMITT MONEY	63.45	DEPOSIT REFUND 8508 HAMPSHIRE DRIVE	No
12/5/2016	12789	DAN NEWMAN	25.91	DEPOSIT REFUND 633 HOLLY DRIVE	No
12/5/2016	12790	JOSE GAUTIER	68.59	DEPOSIT REFUND 1600 VILLAWAY	No
12/5/2016	12791	Baker Septic Installations, Inc.	140.00	NOVEMBER 2016 SERVICES	No
12/5/2016	12792	Bill Lawens	100.00	DECEMBER 2016 BOARD MEETING	No
12/5/2016	12793	William J Nielander	1,000.00	DECEMBER 2016 RETAINER	No
12/5/2016	12794	Blue Tarp Financial, Inc	649.00	6 PC TOOL KIT	No
12/5/2016	12795	Brian Acker	100.00	DECEMBER 2016 BOARD MEETING	No
12/5/2016	12796	Clifton Larson Allen LLP	800.00	NOVEMBER 2016 ACCOUNTING	No
12/5/2016	12797	Couture's Garden Center	59.90	PARTS	No
12/5/2016	12798	Craig A. Smith & Associates	1,798.90	PUMP STATION REHAB	No
12/5/2016	12799	Craig A. Smith & Associates	1,500.00	PROFESSIONAL SERVICES THROUGH 10-31-2016	No
12/5/2016	12800	Crop Production Services	5,108.50	AQUATIC CHEMICALS	No
12/5/2016	12801	Crystal Springs	12.00	MONTHLY SERVICE	No
12/5/2016	12802	Deborah Cleveland	200.00	DECEMBER 2016 CLEANING	No
12/5/2016	12803	EDENS CONSTRUCTION CO., INC.	227,645.91	PAY APP 13 STA CONSTRUCTION	No
12/5/2016	12804	ELECTRICAL WHOLESALERS, INC	14.65	MISC FITTINGS	No
12/5/2016	12805	Fields Equipment Company, Inc.	306.67	AIR CLEANER, FILTERS	No
12/5/2016		Fields Equipment Company, Inc.	174.24	LAMP CYLINDER	No
12/5/2016	12806	Gary Behrendt	100.00	DECEMBER 2016 BOARD MEETING	No
12/5/2016	12807	Guardian Community Resource Mgmt, Inc	1,280.00	TASK ORDER 1 DECEMBER 2016	No
12/5/2016		Guardian Community Resource Mgmt, Inc	1,360.00	TASK ORDER 3 DECEMBER 2016	No
12/5/2016		Guardian Community Resource Mgmt, Inc	1,015.00	TASK ORDER 4 DECEMBER 2016	No
12/5/2016		Guardian Community Resource Mgmt, Inc	1,465.00	TASK ORDER 5 DECEMBER 2016	No
12/5/2016		Guardian Community Resource Mgmt, Inc	1,050.00	TASK ORDER NO 2 DECEMBER 2016	No
12/5/2016	12808	Hach Company	543.81	CHLORINE FREE REAGENT KIT	No
12/5/2016	12809	HAWKINS INC	450.20	LIQUID BLEACH	No
12/5/2016	12810	Highlands County Board of Commissioners	160.40	INVASIVE PLANT MANAGEMENT AT STA	No
12/5/2016	12811	HD Supply Waterworks, LTD	133.86	BALL CURB	No
12/5/2016		HD Supply Waterworks, LTD	1,606.02	DISTRIBUTION PARTS	No
12/5/2016		HD Supply Waterworks, LTD	36.00	QUICK MARK	No

**Spring Lake Improvement District**  
 Check/Voucher Register - SLID-Check Register  
 101100 - Cash Operating  
 From 12/1/2016 Through 12/31/2016

Check Date	Check Number	Payee	Check Amount	Transaction Description	Spoiled
12/5/2016	12812	Home Depot Credit Services	1,073.48	RIGID DRILL, WASP SPRAY, AND MISC SUPPLIES	No
12/5/2016	12813	Joe DeCerbo	697.96	REIMBURSE NOVEMBER AND DECEMBER 2016	No
12/5/2016	12814	JOE TROIA	200.00	MONITOR STEP SYSTEM NOVEMBER 2016	No
12/5/2016	12815	John Palmer Electric Inc.	230.00	DISCONNECT MOTOR AT PUMP STATION	No
12/5/2016	12816	Leon A Van Jr.	100.00	DECEMBER 2016 BOARD MEETING	No
12/5/2016	12817	The News-Sun	245.08	LEGAL AD INVITATION TO BID	No
12/5/2016	12818	Newton Crouch Inc.	32.62	NOZZLE TIP	No
12/5/2016	12819	New York Life	171.46	DECEMBER 2016 EMPLOYEE PAID LIFE	No
12/5/2016	12820	Preferred Governmental Insurance Trust	1,615.83	WORKERS COMP INSURANCE	No
12/5/2016	12821	Progressive Waste Solutions	235.00	DECEMBER 2016 REFUSE SERVICE	No
12/5/2016	12822	Pugh Utilities Services, Inc	800.00	NOVEMBER 2016 SERVICE	No
12/5/2016	12823	Ring Power Corporation	1,056.63	BACKHOE REPAIR	No
12/5/2016	12824	Taylor Oil	2,300.94	GAS AND DIESEL FUEL	No
12/5/2016	12825	Tim Mckenna	100.00	DECEMBER 2016 BOARD MEETING	No
12/5/2016	12826	Tractor Supply Credit Plan	123.71	LAG SCREWS, ROPE, TREATED POSTS	No
12/5/2016	12827	Triangle Hardware	17.09	EYE BOLT	No
12/5/2016		Triangle Hardware	0.24	HEX BOLT	No
12/5/2016		Triangle Hardware	38.69	HOSE CLAMP, BALL VALVE	No
12/5/2016		Triangle Hardware	0.29	KEY RING	No
12/5/2016		Triangle Hardware	46.34	WASHERS, BOLTS, CHAIN	No
12/5/2016	12828	Unifirst Corporation	401.53	UNIFORM AND JANITORIAL SERVICES	No
12/5/2016	12829	USA Blue Book	180.61	HYDRANT LIFTER, KNEE PAD	No
12/5/2016		USA Blue Book	19.89	SAFETY GLASSES	No
12/5/2016	12830	Wal-Mart Community	161.01	PAPER TOWELS, TOILET PAPER, MISC CLEANING SUPPLIES	No
12/5/2016	12831	WASHINGTON NATIONAL INSURANCE COMPANY	157.53	DECEMBER 2016 EMPLOYEE PAID INSURANCE	No
12/5/2016	12832	Xerox Corporation	163.43	NOVEMBER 2016 SERVICE	No
12/5/2016	12833	Zee Medical Service Co.	65.75	FIRST AID KIT REFILL	No
12/5/2016		Zee Medical Service Co.	176.00	SAFETY EQUIPMENT	No
12/13/2016	12834	DEBBIE TUBBS	62.50	DEPOSIT REFUND 6032 SHERMAN TERRACE	No
12/13/2016	12835	CELIA PEARMAN	23.85	REFUND OVERPAYMENT 7028 CORAL RIDGE ROAD	No
12/13/2016	12836	CAROL SPARKS	63.96	DEPOSIT REFUND 8409 PINE GLEN ROAD	No
12/13/2016	12837	GARY GRAVES	16.20	DEPOSIT REFUND 1602 VILLAWAY	No
12/13/2016	12838	JOHN HELENIUS	42.21	DEPOSIT REFUND 8109 PINE GLEN ROAD	No
12/13/2016	12839	Byrd Information Technology Services	187.50	IT SUPPORT	No
12/13/2016	12840	Flowers Chemical Laboratories	122.50	WATER SAMPLES	No
12/13/2016	12841	HAWKINS INC	611.20	LIQUID BLEACH	No
12/13/2016	12842	Joe DeCerbo	174.29	REIMBURSE OFFICE SUPPLIES PURCHASED AT SAMS	No
12/13/2016	12843	Sunshine State One Call of Florida Inc.	27.31	NOVEMBER 2016 LOCATE TICKETS	No

**Spring Lake Improvement District**  
 Check/Voucher Register - SLID-Check Register  
 101100 - Cash Operating  
 From 12/1/2016 Through 12/31/2016

Check Date	Check Number	Payee	Check Amount	Transaction Description	Spoiled
12/13/2016	12844	Unifirst Corporation	210.76	UNIFORM AND JANITORIAL SERVICES	No
12/21/2016	12845	DEBBIE RADER	50.00	DEPOSIT REFUND 8400 HAMPSHIRE DRIVE	No
12/21/2016	12846	KEVIN PAXSON	60.03	DEPOSIT REFUND 7809 VALENCIA ROAD	No
12/21/2016	12847	DAVID SWYGERT	69.75	DEPOSIT REFUND 102 VILLAWAY	No
12/21/2016	12848	ADVANCE PROFESSIONAL DRIVEN BY CARQUEST	22.99	CAR WASH CONCENTRATE	No
12/21/2016		ADVANCE PROFESSIONAL DRIVEN BY CARQUEST	102.02	CERAMIC DISC PADS	No
12/21/2016		ADVANCE PROFESSIONAL DRIVEN BY CARQUEST	423.16	GREASE GUN COUBLER, LUBE, OIL	No
12/21/2016		ADVANCE PROFESSIONAL DRIVEN BY CARQUEST	42.31	INFARED THERMOTER	No
12/21/2016		ADVANCE PROFESSIONAL DRIVEN BY CARQUEST	3.30	RIVET	No
12/21/2016	12849	Crystal Springs	30.62	WATER SERVICE	No
12/21/2016	12850	Friends of Istokpoga	25.00	2017 ANNUAL DUES	No
12/21/2016	12851	Florida Rural Water Association	410.00	ANNUAL MEMBERSHIP DUES	No
12/21/2016	12852	Home Depot Credit Services	142.42	MISC PARK SUPPLIES	No
12/21/2016	12853	JOE TROIA	200.00	DECEMBER 2016 MONITOR STEP SYSTEM	No
12/21/2016	12854	John Palmer Electric Inc.	214.74	REPLACE BAD SWITCH IN FUEL PUMP	No
12/21/2016	12855	The News-Sun	19.70	NOTICE OF HOLIDAY GATHERING	No
12/21/2016	12856	New York Life	171.46	EMPLOYEE PAID LIFE INSURANCE	No
12/21/2016	12857	Short Environmental Laboratories, Inc.	125.00	WASTEWATER SAMPLES	No
12/21/2016	12858	Unifirst Corporation	187.51	UNIFORM AND JANITORIAL SERVICES	No
12/1/2016	17537752	Caterpillar Financial Services Corporation	2,297.58	DECEMBER 2016 BACKHOE	No
12/26/2016	17595460	Caterpillar Financial Services Corporation	2,348.04	HYDREMA DUMP TRUCK DECEMBER 2016	No
12/13/2016	381203	Aflac	599.78	JANUARY 2017 EMPLOYEE PAID SUPPLEMENTAL	No
12/6/2016	455963	POSTMASTER	188.00	4 ROLLS OF STAMPS	No
12/30/2016	697	FLORIDA MOSQUITO CONTROL ASSOCIATION	305.00	FLORIDA MOSQUITO COURSE (RANDY NELSON)	No
12/30/2016	699	FLORIDA MOSQUITO CONTROL ASSOCIATION	305.00	FLORIDA MOSQ CONTROL COURSE (JOSH NOLEN)	No
12/27/2016	9748668199	Staples Office Supply	64.99	BATTERY BACKUP	No
12/27/2016	9748679791	Staples Office Supply	70.14	COLUMNAR BOOKS	No
12/22/2016	CL31124360...	Century Link	67.74	DECEMBER 2016 C CENTER	No
12/22/2016	CL31145122...	Century Link	258.11	DECEMBER 2016 SHOP PHONES	No
12/22/2016	CL31170007...	Century Link	257.53	DECEMBER 2016 DISTRICT OFFICE	No
12/19/2016	DE06393280...	Duke Energy	13.47	NOVEMBER 2016 LAKEVIEW DRIVE	No
12/27/2016	DE15329913...	Duke Energy	211.64	DECEMBER 2016 SHOP	No

**Spring Lake Improvement District**  
 Check/Voucher Register - SLID-Check Register  
 101100 - Cash Operating  
 From 12/1/2016 Through 12/31/2016

Check Date	Check Number	Payee	Check Amount	Transaction Description	Spoiled
12/28/2016	DE21599614...	Duke Energy	320.67	DECEMBER 2016 SEWER PLANT PHASE 3	No
12/28/2016	DE26379375...	Duke Energy	20.42	DECEMBER 2016 OAK LEAFE LIFT ST	No
12/19/2016	DE30895512...	Duke Energy	13.25	NOVEMBER 2016 MONTE REAL BLVD	No
12/19/2016	DE39774503...	Duke Energy	14.40	NOVEMBER 2016 SPRING LAKE BLVD PUMP SIGN	No
12/19/2016	DE55044046...	Duke Energy	11.89	NOVEMBER 2016 US HWY 98	No
12/19/2016	DE60412074...	Duke Energy	13.25	NOVEMBER 2016 LAKEVIEW DRIVE	No
12/27/2016	DE67991560...	Duke Energy	154.51	DECEMBER 2016 DISTRICT OFFICE	No
12/19/2016	DE73469830...	Duke Energy	13.25	NOVEMBER 2016 FLORAL DRIVE	No
12/2/2016	DE74031656...	Duke Energy	7,351.03	NOVEMBER 2016 STREET LIGHTS	No
12/19/2016	DE74390240...	Duke Energy	18.16	NOVEMBER 2016 CANDLER TERRACE	No
12/28/2016	DE74393121...	Duke Energy	33.43	DECEMBER 2016 PUMP STATION	No
12/2/2016	DE74398881...	Duke Energy	7.55	NOVEMBER 2016 LAKEVIEW DRIVE	No
12/19/2016	DE74439204...	Duke Energy	27.50	NOVEMBER 2016 PUMP HOUSE	No
12/27/2016	DE74440644...	Duke Energy	963.22	DECEMBER 2016 WATER PLANT	No
12/19/2016	DE74607696...	Duke Energy	11.89	NOVEMBER 2016 TENNIS COURTS	No
12/19/2016	DE74612016...	Duke Energy	71.10	NOVEMBER 2016 C CENTER	No
12/19/2016	DE87107875...	Duke Energy	36.36	NOVEMBER 2016 CLUBHOUSE LANE LIFT STATION	No
12/5/2016	EFTPS12092...	EFTPS (PAYROLL TAXES)	3,303.64	PAYROLL TAXES W/E 12-9-2016	No
12/16/2016	EFTPS12162...	EFTPS (PAYROLL TAXES)	3,303.68	PAYROLL TAXES W/E 12-16-16	No
12/21/2016	EFTPS12242...	EFTPS (PAYROLL TAXES)	3,824.14	PAYROLL TAXES W/E 12-24-2016	No
12/30/2016	EFTPS12302...	EFTPS (PAYROLL TAXES)	3,273.32	PAYROLL TAXES W/E 12-30-2016	No
12/5/2016	EXPERTPAY1...	Expert Pay	67.96	CHILD SUPPORT W/E 12-9-2016	No
12/16/2016	EXPERTPAY1...	Expert Pay	67.96	CHILD SUPPORT W/E 12-16-16	No
12/21/2016	EXPERTPAY1...	Expert Pay	67.96	CHILD SUPPORT W/E 12-24-2016	No
12/30/2016	EXPERTPAY1...	Expert Pay	67.96	CHILD SUPPORT W/E 12-30-2016	No
12/6/2016	HBCDEC2016	Harbor Community Bank	2,126.48	DECEMBER 2016 HCB LOAN	No
12/15/2016	LIENS121516	Simplifile E Recording	72.00	LIEN UNPAID WATER BILLS	No
12/15/2016	RELOFLIENS...	Simplifile E Recording	24.00	RECORDING FEES RELEASE OF LIENS	No
12/5/2016	v4559	Catherine D. Angell	862.09	Employee: 01; Pay Date: 12/2/2016	No
12/5/2016	v4560	Cynthia D. Bacon	487.91	Employee: 28; Pay Date: 12/2/2016	No
12/5/2016	v4561	Wellington E. Clarke	546.00	Employee: 02; Pay Date: 12/2/2016	No
12/5/2016	v4562	Joseph T. DeCerbo	1,461.79	Employee: 03; Pay Date: 12/2/2016	No
12/5/2016	v4563	Robert E. Hill	521.27	Employee: 24; Pay Date: 12/2/2016	No
12/5/2016	v4564	John Laiosa	534.66	Employee: 10; Pay Date: 12/2/2016	No
12/5/2016	v4565	Kyle T. Murray	402.15	Employee: 29; Pay Date: 12/2/2016	No
12/5/2016	v4566	Randolph Nelson	862.75	Employee: 12; Pay Date: 12/2/2016	No
12/5/2016	v4567	Joshua R. Nolen	481.85	Employee: 18; Pay Date: 12/2/2016	No
12/5/2016	v4568	Brian L. Patrick	553.81	Employee: 13; Pay Date: 12/2/2016	No
12/5/2016	v4569	Anthony L. Plyley	514.94	Employee: 26; Pay Date: 12/2/2016	No

**Spring Lake Improvement District**  
 Check/Voucher Register - SLID-Check Register  
 101100 - Cash Operating  
 From 12/1/2016 Through 12/31/2016

Check Date	Check Number	Payee	Check Amount	Transaction Description	Spoiled
12/5/2016	v4570	Clay R. Shrum Sr.	980.21	Employee: 15; Pay Date: 12/2/2016	No
12/5/2016	v4571	Matthew C. Thompson	555.38	Employee: 23; Pay Date: 12/2/2016	No
12/12/2016	v4572	Catherine D. Angell	862.09	Employee: 01; Pay Date: 12/9/2016	No
12/12/2016	v4573	Cynthia D. Bacon	487.91	Employee: 28; Pay Date: 12/9/2016	No
12/12/2016	v4574	Wellington E. Clarke	546.01	Employee: 02; Pay Date: 12/9/2016	No
12/12/2016	v4575	Joseph T. DeCerbo	1,461.79	Employee: 03; Pay Date: 12/9/2016	No
12/12/2016	v4576	Robert E. Hill	598.63	Employee: 24; Pay Date: 12/9/2016	No
12/12/2016	v4577	John Laiosa	534.66	Employee: 10; Pay Date: 12/9/2016	No
12/12/2016	v4578	Kyle T. Murray	396.54	Employee: 29; Pay Date: 12/9/2016	No
12/12/2016	v4579	Randolph Nelson	862.74	Employee: 12; Pay Date: 12/9/2016	No
12/12/2016	v4580	Joshua R. Nolen	481.84	Employee: 18; Pay Date: 12/9/2016	No
12/12/2016	v4581	Brian L. Patrick	476.46	Employee: 13; Pay Date: 12/9/2016	No
12/12/2016	v4582	Anthony L. Plyley	514.93	Employee: 26; Pay Date: 12/9/2016	No
12/12/2016	v4583	Clay R. Shrum Sr.	980.20	Employee: 15; Pay Date: 12/9/2016	No
12/12/2016	v4584	Matthew C. Thompson	555.38	Employee: 23; Pay Date: 12/9/2016	No
12/19/2016	v4585	Catherine D. Angell	1,139.14	Employee: 01; Pay Date: 12/16/2016	No
12/19/2016	v4586	Cynthia D. Bacon	764.96	Employee: 28; Pay Date: 12/16/2016	No
12/19/2016	v4587	Wellington E. Clarke	823.05	Employee: 02; Pay Date: 12/16/2016	No
12/19/2016	v4588	Joseph T. DeCerbo	1,738.85	Employee: 03; Pay Date: 12/16/2016	No
12/19/2016	v4589	Robert E. Hill	798.32	Employee: 24; Pay Date: 12/16/2016	No
12/19/2016	v4590	John Laiosa	811.71	Employee: 10; Pay Date: 12/16/2016	No
12/19/2016	v4591	Kyle T. Murray	396.54	Employee: 29; Pay Date: 12/16/2016	No
12/19/2016	v4592	Randolph Nelson	1,139.80	Employee: 12; Pay Date: 12/16/2016	No
12/19/2016	v4593	Joshua R. Nolen	758.90	Employee: 18; Pay Date: 12/16/2016	No
12/19/2016	v4594	Brian L. Patrick	753.51	Employee: 13; Pay Date: 12/16/2016	No
12/19/2016	v4595	Anthony L. Plyley	791.98	Employee: 26; Pay Date: 12/16/2016	No
12/19/2016	v4596	Clay R. Shrum Sr.	1,257.26	Employee: 15; Pay Date: 12/16/2016	No
12/19/2016	v4597	Matthew C. Thompson	832.43	Employee: 23; Pay Date: 12/16/2016	No
12/27/2016	v4598	Catherine D. Angell	862.09	Employee: 01; Pay Date: 12/23/2016	No
12/27/2016	v4599	Cynthia D. Bacon	487.91	Employee: 28; Pay Date: 12/23/2016	No
12/27/2016	v4600	Wellington E. Clarke	546.01	Employee: 02; Pay Date: 12/23/2016	No
12/27/2016	v4601	Joseph T. DeCerbo	1,461.79	Employee: 03; Pay Date: 12/23/2016	No
12/27/2016	v4602	Robert E. Hill	521.27	Employee: 24; Pay Date: 12/23/2016	No
12/27/2016	v4603	John Laiosa	534.66	Employee: 10; Pay Date: 12/23/2016	No
12/27/2016	v4604	Kyle T. Murray	396.54	Employee: 29; Pay Date: 12/23/2016	No
12/27/2016	v4605	Randolph Nelson	862.75	Employee: 12; Pay Date: 12/23/2016	No
12/27/2016	v4606	Joshua R. Nolen	481.85	Employee: 18; Pay Date: 12/23/2016	No
12/27/2016	v4607	Brian L. Patrick	476.47	Employee: 13; Pay Date: 12/23/2016	No
12/27/2016	v4608	Anthony L. Plyley	514.93	Employee: 26; Pay Date: 12/23/2016	No



**Spring Lake Improvement District**  
 Check/Voucher Register - SLID-Check Register  
 101100 - Cash Operating  
 From 12/1/2016 Through 12/31/2016

Check Date	Check Number	Payee	Check Amount	Transaction Description	Spoiled
12/27/2016	v4609	Clay R. Shrum Sr.	980.21	Employee: 15; Pay Date: 12/23/2016	No
12/27/2016	v4610	Matthew C. Thompson	555.38	Employee: 23; Pay Date: 12/23/2016	No
12/30/2016	v4611	Catherine D. Angell	862.99	Employee: 01; Pay Date: 12/30/2016	No
12/30/2016	v4612	Cynthia D. Bacon	488.11	Employee: 28; Pay Date: 12/30/2016	No
12/30/2016	v4613	Wellington E. Clarke	546.90	Employee: 02; Pay Date: 12/30/2016	No
12/30/2016	v4614	Joseph T. DeCerbo	1,462.19	Employee: 03; Pay Date: 12/30/2016	No
12/30/2016	v4615	Robert E. Hill	521.47	Employee: 24; Pay Date: 12/30/2016	No
12/30/2016	v4616	John Laiosa	535.05	Employee: 10; Pay Date: 12/30/2016	No
12/30/2016	v4617	Kyle T. Murray	396.74	Employee: 29; Pay Date: 12/30/2016	No
12/30/2016	v4618	Randolph Nelson	863.15	Employee: 12; Pay Date: 12/30/2016	No
12/30/2016	v4619	Joshua R. Nolen	482.05	Employee: 18; Pay Date: 12/30/2016	No
12/30/2016	v4620	Brian L. Patrick	476.66	Employee: 13; Pay Date: 12/30/2016	No
12/30/2016	v4621	Anthony L. Plyley	515.14	Employee: 26; Pay Date: 12/30/2016	No
12/30/2016	v4622	Clay R. Shrum Sr.	981.10	Employee: 15; Pay Date: 12/30/2016	No
12/30/2016	v4623	Matthew C. Thompson	555.60	Employee: 23; Pay Date: 12/30/2016	No
12/2/2016	VERIZON120...	Verizon Wireless	224.13	DECEMBER 2016 ON CALL PHONE	No
Report Total			347,877.14		

**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>
CD2016-103	11/30/2016	513491	Recording Fees & Charges	Water	12.00		RECORDING FEE LIEN 104 VOSS COURT
		Total 513491	Recording Fees & Charges		12.00	0.00	
CD2016-103	11/30/2016	101100	Cash Operating	Water		12.00	RECORDING FEE LIEN 104 VOSS COURT
		Total 101100	Cash Operating		0.00	12.00	
CD2016-103	12/6/2016	517715	Debt Principle - HIB	General Government	945.00		DECEMBER 2016 HCB LOAN
		Total 517715	Debt Principle - HIB		945.00	0.00	
CD2016-103	12/6/2016	517725	Debt Interest - HIB	General Government	1,181.48		DECEMBER 2016 HCB LOAN
		Total 517725	Debt Interest - HIB		1,181.48	0.00	
CD2016-103	12/6/2016	101100	Cash Operating	General Government		945.00	DECEMBER 2016 HCB LOAN
CD2016-103	12/6/2016	101100	Cash Operating	General Government		1,181.48	DECEMBER 2016 HCB LOAN
		Total 101100	Cash Operating		0.00	2,126.48	
<b>Total CD2016-103</b>					<b>2,138.48</b>	<b>2,138.48</b>	
CD2016-104	12/2/2016	513415	Telephone	Water	224.13		DECEMBER 2016 ON CALL PHONE
		Total 513415	Telephone		224.13	0.00	
CD2016-104	12/2/2016	101100	Cash Operating	Water		224.13	DECEMBER 2016 ON CALL PHONE
		Total 101100	Cash Operating		0.00	224.13	
<b>Total CD2016-104</b>					<b>224.13</b>	<b>224.13</b>	
CD2016-105	12/5/2016	229300	Child Support Payable	Water	67.96		CHILD SUPPORT W/E 12-9-2016

**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>
		Total 229300	Child Support Payable		67.96	0.00	
CD2016-105	12/5/2016	101100	Cash Operating	Water		67.96	CHILD SUPPORT W/E 12-9-2016
		Total 101100	Cash Operating		0.00	67.96	
CD2016-105	12/5/2016	217100	FICA Liability	Drainage	418.30		PAYROLL TAXES W/E 12-9-2016
CD2016-105	12/5/2016	217100	FICA Liability	Parks	199.28		PAYROLL TAXES W/E 12-9-2016
CD2016-105	12/5/2016	217100	FICA Liability	Mosquito	23.54		PAYROLL TAXES W/E 12-9-2016
CD2016-105	12/5/2016	217100	FICA Liability	General Government	227.04		PAYROLL TAXES W/E 12-9-2016
CD2016-105	12/5/2016	217100	FICA Liability	Water	612.66		PAYROLL TAXES W/E 12-9-2016
CD2016-105	12/5/2016	217100	FICA Liability	Lot Mowing	193.90		PAYROLL TAXES W/E 12-9-2016
CD2016-105	12/5/2016	217100	FICA Liability	Wastewater	125.62		PAYROLL TAXES W/E 12-9-2016
		Total 217100	FICA Liability		1,800.34	0.00	
CD2016-105	12/5/2016	217200	Federal Tax Liability	Drainage	321.37		PAYROLL TAXES W/E 12-9-2016
CD2016-105	12/5/2016	217200	Federal Tax Liability	Parks	138.57		PAYROLL TAXES W/E 12-9-2016
CD2016-105	12/5/2016	217200	Federal Tax Liability	Mosquito	15.79		PAYROLL TAXES W/E 12-9-2016
CD2016-105	12/5/2016	217200	Federal Tax Liability	General Government	204.36		PAYROLL TAXES W/E 12-9-2016
CD2016-105	12/5/2016	217200	Federal Tax Liability	Water	556.76		PAYROLL TAXES W/E 12-9-2016
CD2016-105	12/5/2016	217200	Federal Tax Liability	Lot Mowing	147.56		PAYROLL TAXES W/E 12-9-2016
CD2016-105	12/5/2016	217200	Federal Tax Liability	Wastewater	118.89		PAYROLL TAXES W/E 12-9-2016
		Total 217200	Federal Tax Liability		1,503.30	0.00	
CD2016-105	12/5/2016	101100	Cash Operating	Drainage		418.30	PAYROLL TAXES W/E 12-9-2016

**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>
CD2016-105	12/5/2016	101100	Cash Operating	Parks		199.28	PAYROLL TAXES W/E 12-9-2016
CD2016-105	12/5/2016	101100	Cash Operating	Mosquito		23.54	PAYROLL TAXES W/E 12-9-2016
CD2016-105	12/5/2016	101100	Cash Operating	General Government		227.04	PAYROLL TAXES W/E 12-9-2016
CD2016-105	12/5/2016	101100	Cash Operating	Water		612.66	PAYROLL TAXES W/E 12-9-2016
CD2016-105	12/5/2016	101100	Cash Operating	Lot Mowing		193.90	PAYROLL TAXES W/E 12-9-2016
CD2016-105	12/5/2016	101100	Cash Operating	Wastewater		125.62	PAYROLL TAXES W/E 12-9-2016
CD2016-105	12/5/2016	101100	Cash Operating	Drainage		321.37	PAYROLL TAXES W/E 12-9-2016
CD2016-105	12/5/2016	101100	Cash Operating	Parks		138.57	PAYROLL TAXES W/E 12-9-2016
CD2016-105	12/5/2016	101100	Cash Operating	Mosquito		15.79	PAYROLL TAXES W/E 12-9-2016
CD2016-105	12/5/2016	101100	Cash Operating	General Government		204.36	PAYROLL TAXES W/E 12-9-2016
CD2016-105	12/5/2016	101100	Cash Operating	Water		556.76	PAYROLL TAXES W/E 12-9-2016
CD2016-105	12/5/2016	101100	Cash Operating	Lot Mowing		147.56	PAYROLL TAXES W/E 12-9-2016
CD2016-105	12/5/2016	101100	Cash Operating	Wastewater		118.89	PAYROLL TAXES W/E 12-9-2016
		<b>Total 101100</b>	<b>Cash Operating</b>		0.00	3,303.64	
<b>Total CD2016-105</b>					3,371.60	3,371.60	
CD2016-106	12/6/2016	513520	Postage	General Government	56.40		4 ROLLS OF STAMPS
CD2016-106	12/6/2016	513520	Postage	Water	56.40		4 ROLLS OF STAMPS
CD2016-106	12/6/2016	513520	Postage	Lot Mowing	37.60		4 ROLLS OF STAMPS
CD2016-106	12/6/2016	513520	Postage	Parks	18.80		4 ROLLS OF STAMPS
CD2016-106	12/6/2016	513520	Postage	Wastewater	18.80		4 ROLLS OF STAMPS
		<b>Total 513520</b>	<b>Postage</b>		188.00	0.00	
CD2016-106	12/6/2016	101100	Cash Operating	General Government		56.40	4 ROLLS OF STAMPS
CD2016-106	12/6/2016	101100	Cash Operating	Water		56.40	4 ROLLS OF STAMPS
CD2016-106	12/6/2016	101100	Cash Operating	Lot Mowing		37.60	4 ROLLS OF STAMPS

**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>
CD2016-106	12/6/2016	101100	Cash Operating	Parks		18.80	4 ROLLS OF STAMPS
CD2016-106	12/6/2016	101100	Cash Operating	Wastewater		18.80	4 ROLLS OF STAMPS
		Total 101100	Cash Operating		0.00	188.00	
Total CD2016-106					188.00	188.00	
CD2016-107	12/16/2016	229300	Child Support Payable	Water	67.96		CHILD SUPPORT W/E 12-16-16
		Total 229300	Child Support Payable		67.96	0.00	
CD2016-107	12/16/2016	101100	Cash Operating	Water		67.96	CHILD SUPPORT W/E 12-16-16
		Total 101100	Cash Operating		0.00	67.96	
CD2016-107	12/16/2016	217100	FICA Liability	Drainage	418.32		PAYROLL TAXES W/E 12-16-16
CD2016-107	12/16/2016	217100	FICA Liability	Parks	199.28		PAYROLL TAXES W/E 12-16-16
CD2016-107	12/16/2016	217100	FICA Liability	Mosquito	23.58		PAYROLL TAXES W/E 12-16-16
CD2016-107	12/16/2016	217100	FICA Liability	General Government	227.04		PAYROLL TAXES W/E 12-16-16
CD2016-107	12/16/2016	217100	FICA Liability	Water	612.64		PAYROLL TAXES W/E 12-16-16
CD2016-107	12/16/2016	217100	FICA Liability	Lot Mowing	193.90		PAYROLL TAXES W/E 12-16-16
CD2016-107	12/16/2016	217100	FICA Liability	Wastewater	125.62		PAYROLL TAXES W/E 12-16-16
		Total 217100	FICA Liability		1,800.38	0.00	
CD2016-107	12/16/2016	217200	Federal Tax Liability	Drainage	321.21		PAYROLL TAXES W/E 12-16-16
CD2016-107	12/16/2016	217200	Federal Tax Liability	Parks	138.64		PAYROLL TAXES W/E 12-16-16
CD2016-107	12/16/2016	217200	Federal Tax Liability	Mosquito	18.40		PAYROLL TAXES W/E 12-16-16
CD2016-107	12/16/2016	217200	Federal Tax Liability	General Government	204.36		PAYROLL TAXES W/E 12-16-16

**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>
CD2016-107	12/16/2016	217200	Federal Tax Liability	Water	556.14		PAYROLL TAXES W/E 12-16-16
CD2016-107	12/16/2016	217200	Federal Tax Liability	Lot Mowing	145.85		PAYROLL TAXES W/E 12-16-16
CD2016-107	12/16/2016	217200	Federal Tax Liability	Wastewater	118.70		PAYROLL TAXES W/E 12-16-16
		Total 217200	Federal Tax Liability		1,503.30	0.00	
CD2016-107	12/16/2016	101100	Cash Operating	Drainage		418.32	PAYROLL TAXES W/E 12-16-16
CD2016-107	12/16/2016	101100	Cash Operating	Parks		199.28	PAYROLL TAXES W/E 12-16-16
CD2016-107	12/16/2016	101100	Cash Operating	Mosquito		23.58	PAYROLL TAXES W/E 12-16-16
CD2016-107	12/16/2016	101100	Cash Operating	General Government		227.04	PAYROLL TAXES W/E 12-16-16
CD2016-107	12/16/2016	101100	Cash Operating	Water		612.64	PAYROLL TAXES W/E 12-16-16
CD2016-107	12/16/2016	101100	Cash Operating	Lot Mowing		193.90	PAYROLL TAXES W/E 12-16-16
CD2016-107	12/16/2016	101100	Cash Operating	Wastewater		125.62	PAYROLL TAXES W/E 12-16-16
CD2016-107	12/16/2016	101100	Cash Operating	Drainage		321.21	PAYROLL TAXES W/E 12-16-16
CD2016-107	12/16/2016	101100	Cash Operating	Parks		138.64	PAYROLL TAXES W/E 12-16-16
CD2016-107	12/16/2016	101100	Cash Operating	Mosquito		18.40	PAYROLL TAXES W/E 12-16-16
CD2016-107	12/16/2016	101100	Cash Operating	General Government		204.36	PAYROLL TAXES W/E 12-16-16
CD2016-107	12/16/2016	101100	Cash Operating	Water		556.14	PAYROLL TAXES W/E 12-16-16
CD2016-107	12/16/2016	101100	Cash Operating	Lot Mowing		145.85	PAYROLL TAXES W/E 12-16-16
CD2016-107	12/16/2016	101100	Cash Operating	Wastewater		118.70	PAYROLL TAXES W/E 12-16-16
		Total 101100	Cash Operating		0.00	3,303.68	
CD2016-107	12/22/2016	513415	Telephone	Parks	67.74		DECEMBER 2016 C CENTER
		Total 513415	Telephone		67.74	0.00	
CD2016-107	12/22/2016	101100	Cash Operating	Parks		67.74	DECEMBER 2016 C CENTER

**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>
		Total 101100	Cash Operating		0.00	67.74	
CD2016-107	12/22/2016	513415	Telephone	General Government	77.44		DECEMBER 2016 SHOP PHONES
CD2016-107	12/22/2016	513415	Telephone	Water	77.43		DECEMBER 2016 SHOP PHONES
CD2016-107	12/22/2016	513415	Telephone	Lot Mowing	51.62		DECEMBER 2016 SHOP PHONES
CD2016-107	12/22/2016	513415	Telephone	Parks	25.81		DECEMBER 2016 SHOP PHONES
CD2016-107	12/22/2016	513415	Telephone	Wastewater	25.81		DECEMBER 2016 SHOP PHONES
		Total 513415	Telephone		258.11	0.00	
CD2016-107	12/22/2016	101100	Cash Operating	General Government		77.44	DECEMBER 2016 SHOP PHONES
CD2016-107	12/22/2016	101100	Cash Operating	Water		77.43	DECEMBER 2016 SHOP PHONES
CD2016-107	12/22/2016	101100	Cash Operating	Lot Mowing		51.62	DECEMBER 2016 SHOP PHONES
CD2016-107	12/22/2016	101100	Cash Operating	Parks		25.81	DECEMBER 2016 SHOP PHONES
CD2016-107	12/22/2016	101100	Cash Operating	Wastewater		25.81	DECEMBER 2016 SHOP PHONES
		Total 101100	Cash Operating		0.00	258.11	
CD2016-107	12/22/2016	513415	Telephone	General Government	77.26		DECEMBER 2016 DISTRICT OFFICE
CD2016-107	12/22/2016	513415	Telephone	Water	77.26		DECEMBER 2016 DISTRICT OFFICE
CD2016-107	12/22/2016	513415	Telephone	Lot Mowing	51.51		DECEMBER 2016 DISTRICT OFFICE
CD2016-107	12/22/2016	513415	Telephone	Parks	25.75		DECEMBER 2016 DISTRICT OFFICE
CD2016-107	12/22/2016	513415	Telephone	Wastewater	25.75		DECEMBER 2016 DISTRICT OFFICE
		Total 513415	Telephone		257.53	0.00	
CD2016-107	12/22/2016	101100	Cash Operating	General Government		77.26	DECEMBER 2016 DISTRICT OFFICE
CD2016-107	12/22/2016	101100	Cash Operating	Water		77.26	DECEMBER 2016 DISTRICT OFFICE

**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>
CD2016-107	12/22/2016	101100	Cash Operating	Lot Mowing		51.51	DECEMBER 2016 DISTRICT OFFICE
CD2016-107	12/22/2016	101100	Cash Operating	Parks		25.75	DECEMBER 2016 DISTRICT OFFICE
CD2016-107	12/22/2016	101100	Cash Operating	Wastewater		25.75	DECEMBER 2016 DISTRICT OFFICE
		Total 101100	Cash Operating		0.00	257.53	
CD2016-107	12/27/2016	533430	Electric - Water Plant	Water	963.22		DECEMBER 2016 WATER PLANT
		Total 533430	Electric - Water Plant		963.22	0.00	
CD2016-107	12/27/2016	101100	Cash Operating	Water		963.22	DECEMBER 2016 WATER PLANT
		Total 101100	Cash Operating		0.00	963.22	
CD2016-107	12/27/2016	513430	Electric - Offices	General Government	46.36		DECEMBER 2016 DISTRICT OFFICE
CD2016-107	12/27/2016	513430	Electric - Offices	Water	46.35		DECEMBER 2016 DISTRICT OFFICE
CD2016-107	12/27/2016	513430	Electric - Offices	Lot Mowing	30.90		DECEMBER 2016 DISTRICT OFFICE
CD2016-107	12/27/2016	513430	Electric - Offices	Parks	15.45		DECEMBER 2016 DISTRICT OFFICE
CD2016-107	12/27/2016	513430	Electric - Offices	Wastewater	15.45		DECEMBER 2016 DISTRICT OFFICE
		Total 513430	Electric - Offices		154.51	0.00	
CD2016-107	12/27/2016	101100	Cash Operating	General Government		46.36	DECEMBER 2016 DISTRICT OFFICE
CD2016-107	12/27/2016	101100	Cash Operating	Water		46.35	DECEMBER 2016 DISTRICT OFFICE
CD2016-107	12/27/2016	101100	Cash Operating	Lot Mowing		30.90	DECEMBER 2016 DISTRICT OFFICE
CD2016-107	12/27/2016	101100	Cash Operating	Parks		15.45	DECEMBER 2016 DISTRICT OFFICE
CD2016-107	12/27/2016	101100	Cash Operating	Wastewater		15.45	DECEMBER 2016 DISTRICT OFFICE
		Total 101100	Cash Operating		0.00	154.51	



**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>
CD2016-107	12/27/2016	513430	Electric - Offices	General Government	63.50		DECEMBER 2016 SHOP
CD2016-107	12/27/2016	513430	Electric - Offices	Water	63.49		DECEMBER 2016 SHOP
CD2016-107	12/27/2016	513430	Electric - Offices	Lot Mowing	42.33		DECEMBER 2016 SHOP
CD2016-107	12/27/2016	513430	Electric - Offices	Parks	21.16		DECEMBER 2016 SHOP
CD2016-107	12/27/2016	513430	Electric - Offices	Wastewater	21.16		DECEMBER 2016 SHOP
		Total 513430	Electric - Offices		211.64	0.00	
CD2016-107	12/27/2016	101100	Cash Operating	General Government		63.50	DECEMBER 2016 SHOP
CD2016-107	12/27/2016	101100	Cash Operating	Water		63.49	DECEMBER 2016 SHOP
CD2016-107	12/27/2016	101100	Cash Operating	Lot Mowing		42.33	DECEMBER 2016 SHOP
CD2016-107	12/27/2016	101100	Cash Operating	Parks		21.16	DECEMBER 2016 SHOP
CD2016-107	12/27/2016	101100	Cash Operating	Wastewater		21.16	DECEMBER 2016 SHOP
		Total 101100	Cash Operating		0.00	211.64	
CD2016-107	12/28/2016	538430	Electric - Pump Station	Drainage	33.43		DECEMBER 2016 PUMP STATION
		Total 538430	Electric - Pump Station		33.43	0.00	
CD2016-107	12/28/2016	101100	Cash Operating	Drainage		33.43	DECEMBER 2016 PUMP STATION
		Total 101100	Cash Operating		0.00	33.43	
CD2016-107	12/28/2016	535430	Electric - Wastewater Plant	Wastewater	20.42		DECEMBER 2016 OAK LEAFE LIFT ST
		Total 535430	Electric - Wastewater Plant		20.42	0.00	
CD2016-107	12/28/2016	101100	Cash Operating	Wastewater		20.42	DECEMBER 2016 OAK LEAFE LIFT ST
		Total 101100	Cash Operating		0.00	20.42	
CD2016-107	12/28/2016	535430	Electric - Wastewater Plant	Wastewater	320.67		DECEMBER 2016 SEWER PLANT PHASE 3
		Total 535430	Electric - Wastewater Plant		320.67	0.00	

**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>
CD2016-107	12/28/2016	101100	Cash Operating	Wastewater		320.67	DECEMBER 2016 SEWER PLANT PHASE 3
		Total 101100	Cash Operating		0.00	320.67	
Total CD2016-107					5,658.91	5,658.91	
CD2016-108	11/30/2016	513492	Credit Card Fees	Water	268.84		NOVEMBER 2016 CC FEES
		Total 513492	Credit Card Fees		268.84	0.00	
CD2016-108	11/30/2016	101100	Cash Operating	Water		268.84	NOVEMBER 2016 CC FEES
		Total 101100	Cash Operating		0.00	268.84	
CD2016-108	12/8/2016	513230	Health Insurance	Water	1,711.85		JANUARY 2016 HEALTH INSURANCE
CD2016-108	12/8/2016	513230	Health Insurance	Drainage	1,181.76		JANUARY 2016 HEALTH INSURANCE
CD2016-108	12/8/2016	513230	Health Insurance	General Government	604.36		JANUARY 2016 HEALTH INSURANCE
CD2016-108	12/8/2016	513230	Health Insurance	Parks	599.27		JANUARY 2016 HEALTH INSURANCE
CD2016-108	12/8/2016	513230	Health Insurance	Lot Mowing	579.94		JANUARY 2016 HEALTH INSURANCE
CD2016-108	12/8/2016	513230	Health Insurance	Wastewater	344.91		JANUARY 2016 HEALTH INSURANCE
CD2016-108	12/8/2016	513230	Health Insurance	Mosquito	65.12		JANUARY 2016 HEALTH INSURANCE
		Total 513230	Health Insurance		5,087.21	0.00	
CD2016-108	12/8/2016	101100	Cash Operating	Water		1,711.85	JANUARY 2016 HEALTH INSURANCE
CD2016-108	12/8/2016	101100	Cash Operating	Drainage		1,181.76	JANUARY 2016 HEALTH INSURANCE
CD2016-108	12/8/2016	101100	Cash Operating	General Government		604.36	JANUARY 2016 HEALTH INSURANCE
CD2016-108	12/8/2016	101100	Cash Operating	Parks		599.27	JANUARY 2016 HEALTH INSURANCE
CD2016-108	12/8/2016	101100	Cash Operating	Lot Mowing		579.94	JANUARY 2016 HEALTH INSURANCE
CD2016-108	12/8/2016	101100	Cash Operating	Wastewater		344.91	JANUARY 2016 HEALTH INSURANCE

**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>
		Total 513491	Recording Fees & Charges		24.00	0.00	
CD2016-109	12/15/2016	101100	Cash Operating	Water		24.00	RECORDING FEES RELEASE OF LIENS
		Total 101100	Cash Operating		0.00	24.00	
CD2016-109	12/15/2016	513491	Recording Fees & Charges	Water	72.00		LIEN UNPAID WATER BILLS
		Total 513491	Recording Fees & Charges		72.00	0.00	
CD2016-109	12/15/2016	101100	Cash Operating	Water		72.00	LIEN UNPAID WATER BILLS
		Total 101100	Cash Operating		0.00	72.00	
Total CD2016-109					96.00	96.00	
CD2016-110	12/21/2016	217100	FICA Liability	Drainage	544.96		PAYROLL TAXES W/E 12-24-2016
CD2016-110	12/21/2016	217100	FICA Liability	Parks	263.58		PAYROLL TAXES W/E 12-24-2016
CD2016-110	12/21/2016	217100	FICA Liability	Mosquito	11.48		PAYROLL TAXES W/E 12-24-2016
CD2016-110	12/21/2016	217100	FICA Liability	General Government	272.94		PAYROLL TAXES W/E 12-24-2016
CD2016-110	12/21/2016	217100	FICA Liability	Water	801.76		PAYROLL TAXES W/E 12-24-2016
CD2016-110	12/21/2016	217100	FICA Liability	Lot Mowing	275.58		PAYROLL TAXES W/E 12-24-2016
CD2016-110	12/21/2016	217100	FICA Liability	Wastewater	165.54		PAYROLL TAXES W/E 12-24-2016
		Total 217100	FICA Liability		2,335.84	0.00	
CD2016-110	12/21/2016	217200	Federal Tax Liability	Drainage	320.68		PAYROLL TAXES W/E 12-24-2016
CD2016-110	12/21/2016	217200	Federal Tax Liability	Parks	138.34		PAYROLL TAXES W/E 12-24-2016
CD2016-110	12/21/2016	217200	Federal Tax Liability	Mosquito	5.40		PAYROLL TAXES W/E 12-24-2016
CD2016-110	12/21/2016	217200	Federal Tax Liability	General Government	204.36		PAYROLL TAXES W/E 12-24-2016

**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>
CD2016-110	12/21/2016	217200	Federal Tax Liability	Water	555.84		PAYROLL TAXES W/E 12-24-2016
CD2016-110	12/21/2016	217200	Federal Tax Liability	Lot Mowing	145.02		PAYROLL TAXES W/E 12-24-2016
CD2016-110	12/21/2016	217200	Federal Tax Liability	Wastewater	118.66		PAYROLL TAXES W/E 12-24-2016
		<b>Total 217200</b>	<b>Federal Tax Liability</b>		<b>1,488.30</b>	<b>0.00</b>	
CD2016-110	12/21/2016	101100	Cash Operating	Drainage		544.96	PAYROLL TAXES W/E 12-24-2016
CD2016-110	12/21/2016	101100	Cash Operating	Parks		263.58	PAYROLL TAXES W/E 12-24-2016
CD2016-110	12/21/2016	101100	Cash Operating	Mosquito		11.48	PAYROLL TAXES W/E 12-24-2016
CD2016-110	12/21/2016	101100	Cash Operating	General Government		272.94	PAYROLL TAXES W/E 12-24-2016
CD2016-110	12/21/2016	101100	Cash Operating	Water		801.76	PAYROLL TAXES W/E 12-24-2016
CD2016-110	12/21/2016	101100	Cash Operating	Lot Mowing		275.58	PAYROLL TAXES W/E 12-24-2016
CD2016-110	12/21/2016	101100	Cash Operating	Wastewater		165.54	PAYROLL TAXES W/E 12-24-2016
CD2016-110	12/21/2016	101100	Cash Operating	Drainage		320.68	PAYROLL TAXES W/E 12-24-2016
CD2016-110	12/21/2016	101100	Cash Operating	Parks		138.34	PAYROLL TAXES W/E 12-24-2016
CD2016-110	12/21/2016	101100	Cash Operating	Mosquito		5.40	PAYROLL TAXES W/E 12-24-2016
CD2016-110	12/21/2016	101100	Cash Operating	General Government		204.36	PAYROLL TAXES W/E 12-24-2016
CD2016-110	12/21/2016	101100	Cash Operating	Water		555.84	PAYROLL TAXES W/E 12-24-2016
CD2016-110	12/21/2016	101100	Cash Operating	Lot Mowing		145.02	PAYROLL TAXES W/E 12-24-2016
CD2016-110	12/21/2016	101100	Cash Operating	Wastewater		118.66	PAYROLL TAXES W/E 12-24-2016
		<b>Total 101100</b>	<b>Cash Operating</b>		<b>0.00</b>	<b>3,824.14</b>	
CD2016-110	12/21/2016	229300	Child Support Payable	Water	67.96		CHILD SUPPORT W/E 12-24-2016
		<b>Total 229300</b>	<b>Child Support Payable</b>		<b>67.96</b>	<b>0.00</b>	

**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>
CD2016-110	12/21/2016	101100	Cash Operating	Water		67.96	CHILD SUPPORT W/E 12-24-2016
		Total 101100	Cash Operating		0.00	67.96	
CD2016-110	12/26/2016	517719	Debt Principle- Dump Truck	General Government	1,954.27		HYDREMA DUMP TRUCK DECEMBER 2016
		Total 517719	Debt Principle- Dump Truck		1,954.27	0.00	
CD2016-110	12/26/2016	517729	Debt Interest - Dump Truck	General Government	240.16		HYDREMA DUMP TRUCK DECEMBER 2016
		Total 517729	Debt Interest - Dump Truck		240.16	0.00	
CD2016-110	12/26/2016	513445	Equipment Lease	General Government	153.61		HYDREMA DUMP TRUCK DECEMBER 2016
		Total 513445	Equipment Lease		153.61	0.00	
CD2016-110	12/26/2016	101100	Cash Operating	General Government		1,954.27	HYDREMA DUMP TRUCK DECEMBER 2016
CD2016-110	12/26/2016	101100	Cash Operating	General Government		240.16	HYDREMA DUMP TRUCK DECEMBER 2016
CD2016-110	12/26/2016	101100	Cash Operating	General Government		153.61	HYDREMA DUMP TRUCK DECEMBER 2016
		Total 101100	Cash Operating		0.00	2,348.04	
CD2016-110	1/1/2017	513415	Telephone	Water	174.14		JANUARY ON CALL PHONE
		Total 513415	Telephone		174.14	0.00	
CD2016-110	1/1/2017	101100	Cash Operating	Water		174.14	JANUARY ON CALL PHONE
		Total 101100	Cash Operating		0.00	174.14	
CD2016-110	1/4/2017	572430	Electric - Parks & Median Signs	Parks	7.55		DECEMBER 2016 LAKEVIEW DRIVE
		Total 572430	Electric - Parks & Median Signs		7.55	0.00	

**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>
CD2016-110	1/4/2017	101100	Cash Operating	Parks		7.55	DECEMBER 2016 LAKEVIEW DRIVE
		Total 101100	Cash Operating		0.00	7.55	
CD2016-110	1/4/2017	541430	Electric - St Lights	Street Lights	7,351.03		DECEMBER 2016 STREET LIGHTS
		Total 541430	Electric - St Lights		7,351.03	0.00	
CD2016-110	1/4/2017	101100	Cash Operating	Street Lights		7,351.03	DECEMBER 2016 STREET LIGHTS
		Total 101100	Cash Operating		0.00	7,351.03	
<b>Total CD2016-110</b>					<b>13,772.86</b>	<b>13,772.86</b>	
CD2016-111	12/27/2016	513510	Office Supplies	General Government	21.05		COLUMNAR BOOKS
CD2016-111	12/27/2016	513510	Office Supplies	Water	21.04		COLUMNAR BOOKS
CD2016-111	12/27/2016	513510	Office Supplies	Lot Mowing	14.03		COLUMNAR BOOKS
CD2016-111	12/27/2016	513510	Office Supplies	Parks	7.01		COLUMNAR BOOKS
CD2016-111	12/27/2016	513510	Office Supplies	Wastewater	7.01		COLUMNAR BOOKS
		Total 513510	Office Supplies		70.14	0.00	
CD2016-111	12/27/2016	101100	Cash Operating	General Government		21.05	COLUMNAR BOOKS
CD2016-111	12/27/2016	101100	Cash Operating	Water		21.04	COLUMNAR BOOKS
CD2016-111	12/27/2016	101100	Cash Operating	Lot Mowing		14.03	COLUMNAR BOOKS
CD2016-111	12/27/2016	101100	Cash Operating	Parks		7.01	COLUMNAR BOOKS
CD2016-111	12/27/2016	101100	Cash Operating	Wastewater		7.01	COLUMNAR BOOKS
		Total 101100	Cash Operating		0.00	70.14	
CD2016-111	12/27/2016	513510	Office Supplies	Water	64.99		BATTERY BACKUP
		Total 513510	Office Supplies		64.99	0.00	
CD2016-111	12/27/2016	101100	Cash Operating	Water		64.99	BATTERY BACKUP
		Total 101100	Cash Operating		0.00	64.99	
CD2016-111	12/30/2016	229300	Child Support Payable	Water	67.96		CHILD SUPPORT W/E 12-30-2016

**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>
		Total 229300	Child Support Payable		67.96	0.00	
CD2016-111	12/30/2016	101100	Cash Operating	Water		67.96	CHILD SUPPORT W/E 12-30-2016
		Total 101100	Cash Operating		0.00	67.96	
CD2016-111	12/30/2016	217100	FICA Liability	Drainage	418.30		PAYROLL TAXES W/E 12-30-2016
CD2016-111	12/30/2016	217100	FICA Liability	Parks	199.28		PAYROLL TAXES W/E 12-30-2016
CD2016-111	12/30/2016	217100	FICA Liability	Mosquito	8.26		PAYROLL TAXES W/E 12-30-2016
CD2016-111	12/30/2016	217100	FICA Liability	General Government	227.04		PAYROLL TAXES W/E 12-30-2016
CD2016-111	12/30/2016	217100	FICA Liability	Water	612.64		PAYROLL TAXES W/E 12-30-2016
CD2016-111	12/30/2016	217100	FICA Liability	Lot Mowing	193.88		PAYROLL TAXES W/E 12-30-2016
CD2016-111	12/30/2016	217100	FICA Liability	Wastewater	125.62		PAYROLL TAXES W/E 12-30-2016
		Total 217100	FICA Liability		1,785.02	0.00	
CD2016-111	12/30/2016	217200	Federal Tax Liability	Drainage	320.68		PAYROLL TAXES W/E 12-30-2016
CD2016-111	12/30/2016	217200	Federal Tax Liability	Parks	138.34		PAYROLL TAXES W/E 12-30-2016
CD2016-111	12/30/2016	217200	Federal Tax Liability	Mosquito	5.40		PAYROLL TAXES W/E 12-30-2016
CD2016-111	12/30/2016	217200	Federal Tax Liability	General Government	204.36		PAYROLL TAXES W/E 12-30-2016
CD2016-111	12/30/2016	217200	Federal Tax Liability	Water	555.84		PAYROLL TAXES W/E 12-30-2016
CD2016-111	12/30/2016	217200	Federal Tax Liability	Lot Mowing	145.02		PAYROLL TAXES W/E 12-30-2016
CD2016-111	12/30/2016	217200	Federal Tax Liability	Wastewater	118.66		PAYROLL TAXES W/E 12-30-2016
		Total 217200	Federal Tax Liability		1,488.30	0.00	
CD2016-111	12/30/2016	101100	Cash Operating	Drainage		418.30	PAYROLL TAXES W/E 12-30-2016

**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>
CD2016-111	12/30/2016	101100	Cash Operating	Parks		199.28	PAYROLL TAXES W/E 12-30-2016
CD2016-111	12/30/2016	101100	Cash Operating	Mosquito		8.26	PAYROLL TAXES W/E 12-30-2016
CD2016-111	12/30/2016	101100	Cash Operating	General Government		227.04	PAYROLL TAXES W/E 12-30-2016
CD2016-111	12/30/2016	101100	Cash Operating	Water		612.64	PAYROLL TAXES W/E 12-30-2016
CD2016-111	12/30/2016	101100	Cash Operating	Lot Mowing		193.88	PAYROLL TAXES W/E 12-30-2016
CD2016-111	12/30/2016	101100	Cash Operating	Wastewater		125.62	PAYROLL TAXES W/E 12-30-2016
CD2016-111	12/30/2016	101100	Cash Operating	Drainage		320.68	PAYROLL TAXES W/E 12-30-2016
CD2016-111	12/30/2016	101100	Cash Operating	Parks		138.34	PAYROLL TAXES W/E 12-30-2016
CD2016-111	12/30/2016	101100	Cash Operating	Mosquito		5.40	PAYROLL TAXES W/E 12-30-2016
CD2016-111	12/30/2016	101100	Cash Operating	General Government		204.36	PAYROLL TAXES W/E 12-30-2016
CD2016-111	12/30/2016	101100	Cash Operating	Water		555.84	PAYROLL TAXES W/E 12-30-2016
CD2016-111	12/30/2016	101100	Cash Operating	Lot Mowing		145.02	PAYROLL TAXES W/E 12-30-2016
CD2016-111	12/30/2016	101100	Cash Operating	Wastewater		118.66	PAYROLL TAXES W/E 12-30-2016
		Total 101100	Cash Operating		0.00	3,273.32	
CD2016-111	12/30/2016	513550	Training and Conferences	Mosquito	305.00		FLORIDA MOSQ CONTROL COURSE (JOSH NOLEN)
		Total 513550	Training and Conferences		305.00	0.00	
CD2016-111	12/30/2016	101100	Cash Operating	Mosquito		305.00	FLORIDA MOSQ CONTROL COURSE (JOSH NOLEN)
		Total 101100	Cash Operating		0.00	305.00	
CD2016-111	12/30/2016	513550	Training and Conferences	Mosquito	305.00		FLORIDA MOSQUITO COURSE (RANDY NELSON)
		Total 513550	Training and Conferences		305.00	0.00	



**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>
CD2016-111	12/30/2016	101100	Cash Operating	Mosquito		305.00	FLORIDA MOSQUITO COURSE (RANDY NELSON)
		Total 101100	Cash Operating		0.00	305.00	
CD2016-111	1/1/2017	533441	Capital Lease - Backhoe	Water	2,087.53		BACKHOE JANUARY 2017
		Total 533441	Capital Lease - Backhoe		2,087.53	0.00	
CD2016-111	1/1/2017	533072	Capital Lease Interest (Backhoe)	Water	210.05		BACKHOE JANUARY 2017
		Total 533072	Capital Lease Interest (Backhoe)		210.05	0.00	
CD2016-111	1/1/2017	101100	Cash Operating	Water		2,087.53	BACKHOE JANUARY 2017
CD2016-111	1/1/2017	101100	Cash Operating	Water		210.05	BACKHOE JANUARY 2017
		Total 101100	Cash Operating		0.00	2,297.58	
Total CD2016-111					6,383.99	6,383.99	
Report Total					37,789.80	37,789.80	

**Spring Lake Improvement District**  
Posted General Ledger Transactions - Cash Receipts

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
CR2016-040	12/5/2016	101100	Cash Operating	Lot Mowing	41,127.05		Tax Assessment Deposit
		Total 101100	Cash Operating		41,127.05	0.00	
CR2016-040	12/5/2016	343901	Lot Mowing Assessments	Lot Mowing		41,127.05	Tax Assessment Deposit
		Total 343901	Lot Mowing Assessments		0.00	41,127.05	
CR2016-040	12/5/2016	513318	Tax Collection Fees	Lot Mowing	1,233.81		Tax Assessment Deposit
		Total 513318	Tax Collection Fees		1,233.81	0.00	
CR2016-040	12/5/2016	101100	Cash Operating	Lot Mowing		1,233.81	Tax Assessment Deposit
CR2016-040	12/5/2016	101100	Cash Operating	Parks	4,523.69		Tax Assessment Deposit
		Total 101100	Cash Operating		4,523.69	1,233.81	
CR2016-040	12/5/2016	347200	Parks Assessments	Parks		4,523.69	Tax Assessment Deposit
		Total 347200	Parks Assessments		0.00	4,523.69	
CR2016-040	12/5/2016	513318	Tax Collection Fees	Parks	135.71		Tax Assessment Deposit
		Total 513318	Tax Collection Fees		135.71	0.00	
CR2016-040	12/5/2016	101100	Cash Operating	Drainage		135.71	Tax Assessment Deposit
CR2016-040	12/5/2016	101100	Cash Operating	Drainage	152,880.44		Tax Assessment Deposit
CR2016-040	12/5/2016	101100	Cash Operating	General Government	127,695.63		Tax Assessment Deposit
CR2016-040	12/5/2016	101100	Cash Operating	Parks	54,642.34		Tax Assessment Deposit
CR2016-040	12/5/2016	101100	Cash Operating	Street Lights	9,170.74		Tax Assessment Deposit
CR2016-040	12/5/2016	101100	Cash Operating	Mosquito	2,987.44		Tax Assessment Deposit
		Total 101100	Cash Operating		347,376.59	135.71	
CR2016-040	12/5/2016	319100	Drainage Assessments	Drainage		152,880.44	Tax Assessment Deposit
		Total 319100	Drainage Assessments		0.00	152,880.44	
CR2016-040	12/5/2016	325200	General Govt. Assessments	General Government		127,695.63	Tax 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	127,695.63	
CR2016-040	12/5/2016	347200	Parks Assessments	Parks		54,642.34	Tax Assessment Deposit
		Total 347200	Parks Assessments		0.00	54,642.34	
CR2016-040	12/5/2016	343100	St Light Assessments	Street Lights		9,170.74	Tax Assessment Deposit
		Total 343100	St Light Assessments		0.00	9,170.74	
CR2016-040	12/5/2016	343900	Mosquito Assessment	Mosquito		2,987.44	Tax Assessment Deposit
		Total 343900	Mosquito Assessment		0.00	2,987.44	
CR2016-040	12/5/2016	513318	Tax Collection Fees	Drainage	4,586.42		Tax Assessment Deposit
CR2016-040	12/5/2016	513318	Tax Collection Fees	General Government	3,830.87		Tax Assessment Deposit
CR2016-040	12/5/2016	513318	Tax Collection Fees	Parks	1,639.27		Tax Assessment Deposit
CR2016-040	12/5/2016	513318	Tax Collection Fees	Street Lights	275.12		Tax Assessment Deposit
CR2016-040	12/5/2016	513318	Tax Collection Fees	Mosquito	89.62		Tax Assessment Deposit
		Total 513318	Tax Collection Fees		10,421.30	0.00	
CR2016-040	12/5/2016	101100	Cash Operating	Drainage		4,586.42	Tax Assessment Deposit
CR2016-040	12/5/2016	101100	Cash Operating	General Government		3,830.87	Tax Assessment Deposit
CR2016-040	12/5/2016	101100	Cash Operating	Parks		1,639.27	Tax Assessment Deposit
CR2016-040	12/5/2016	101100	Cash Operating	Street Lights		275.12	Tax Assessment Deposit
CR2016-040	12/5/2016	101100	Cash Operating	Mosquito		89.62	Tax Assessment Deposit
CR2016-040	12/5/2016	101100	Cash Operating	STA Project	350,344.00		SRF PAYMENT NO 5
		Total 101100	Cash Operating		350,344.00	10,421.30	
CR2016-040	12/5/2016	369900	SRF - STA PROJECT	STA Project		350,344.00	SRF PAYMENT NO 5
		Total 369900	SRF - STA PROJECT		0.00	350,344.00	
CR2016-040	12/5/2016	223000	Unavailable Revenue	STA Project	350,344.00		SRF PAYMENT NO 5

**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 223000	Unavailable Revenue		350,344.00	0.00	
CR2016-040	12/5/2016	133300	Due from SRF for STA Project	STA Project		350,344.00	SRF PAYMENT NO 5
		Total 133300	Due from SRF for STA Project		0.00	350,344.00	
Total CR2016-040					1,105,506.15	1,105,506.15	
CR2016-041	12/18/2016	101100	Cash Operating	Lot Mowing	21,628.84		ASSESSMENT DEPOSIT
		Total 101100	Cash Operating		21,628.84	0.00	
CR2016-041	12/18/2016	343901	Lot Mowing Assessments	Lot Mowing		21,628.84	ASSESSMENT DEPOSIT
		Total 343901	Lot Mowing Assessments		0.00	21,628.84	
CR2016-041	12/18/2016	513318	Tax Collection Fees	Lot Mowing	648.87		ASSESSMENT DEPOSIT
		Total 513318	Tax Collection Fees		648.87	0.00	
CR2016-041	12/18/2016	101100	Cash Operating	Lot Mowing		648.87	ASSESSMENT DEPOSIT
CR2016-041	12/18/2016	101100	Cash Operating	Parks	956.58		ASSESSMENT DEPOSIT
		Total 101100	Cash Operating		956.58	648.87	
CR2016-041	12/18/2016	347200	Parks Assessments	Parks		956.58	ASSESSMENT DEPOSIT
		Total 347200	Parks Assessments		0.00	956.58	
CR2016-041	12/18/2016	513318	Tax Collection Fees	Parks	28.70		ASSESSMENT DEPOSIT
		Total 513318	Tax Collection Fees		28.70	0.00	
CR2016-041	12/18/2016	101100	Cash Operating	Parks		28.70	ASSESSMENT DEPOSIT
CR2016-041	12/18/2016	101100	Cash Operating	Drainage	26,914.84		ASSESSMENT DEPOSIT
CR2016-041	12/18/2016	101100	Cash Operating	General Government	22,481.01		ASSESSMENT DEPOSIT
CR2016-041	12/18/2016	101100	Cash Operating	Parks	9,619.87		ASSESSMENT DEPOSIT
CR2016-041	12/18/2016	101100	Cash Operating	Street Lights	1,614.52		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
CR2016-041	12/18/2016	101100	Cash Operating	Mosquito	525.94		ASSESSMENT DEPOSIT
		Total 101100	Cash Operating		61,156.18	28.70	
CR2016-041	12/18/2016	319100	Drainage Assessments	Drainage		26,914.84	ASSESSMENT DEPOSIT
		Total 319100	Drainage Assessments		0.00	26,914.84	
CR2016-041	12/18/2016	325200	General Govt. Assessments	General Government		22,481.01	ASSESSMENT DEPOSIT
		Total 325200	General Govt. Assessments		0.00	22,481.01	
CR2016-041	12/18/2016	347200	Parks Assessments	Parks		9,619.87	ASSESSMENT DEPOSIT
		Total 347200	Parks Assessments		0.00	9,619.87	
CR2016-041	12/18/2016	343100	St Light Assessments	Street Lights		1,614.52	ASSESSMENT DEPOSIT
		Total 343100	St Light Assessments		0.00	1,614.52	
CR2016-041	12/18/2016	343900	Mosquito Assessment	Mosquito		525.94	ASSESSMENT DEPOSIT
		Total 343900	Mosquito Assessment		0.00	525.94	
CR2016-041	12/18/2016	513318	Tax Collection Fees	Drainage	807.43		ASSESSMENT DEPOSIT
CR2016-041	12/18/2016	513318	Tax Collection Fees	General Government	674.41		ASSESSMENT DEPOSIT
CR2016-041	12/18/2016	513318	Tax Collection Fees	Parks	288.59		ASSESSMENT DEPOSIT
CR2016-041	12/18/2016	513318	Tax Collection Fees	Street Lights	48.43		ASSESSMENT DEPOSIT
CR2016-041	12/18/2016	513318	Tax Collection Fees	Mosquito	15.78		ASSESSMENT DEPOSIT
		Total 513318	Tax Collection Fees		1,834.64	0.00	
CR2016-041	12/18/2016	101100	Cash Operating	Drainage		807.43	ASSESSMENT DEPOSIT
CR2016-041	12/18/2016	101100	Cash Operating	General Government		674.41	ASSESSMENT DEPOSIT
CR2016-041	12/18/2016	101100	Cash Operating	Parks		288.59	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
CR2016-041	12/18/2016	101100	Cash Operating	Street Lights		48.43	ASSESSMENT DEPOSIT
CR2016-041	12/18/2016	101100	Cash Operating	Mosquito		15.78	ASSESSMENT DEPOSIT
		Total 101100	Cash Operating		0.00	1,834.64	
CR2016-041	12/18/2016	513510	Office Supplies	General Government		15.00	REIMBURSE COSTS FOR CDW LUNCH NIELANDER SPONSER
CR2016-041	12/18/2016	513510	Office Supplies	Water		15.00	REIMBURSE COSTS FOR CDW LUNCH NIELANDER SPONSER
CR2016-041	12/18/2016	513510	Office Supplies	Lot Mowing		10.00	REIMBURSE COSTS FOR CDW LUNCH NIELANDER SPONSER
CR2016-041	12/18/2016	513510	Office Supplies	Parks		5.00	REIMBURSE COSTS FOR CDW LUNCH NIELANDER SPONSER
CR2016-041	12/18/2016	513510	Office Supplies	Wastewater		5.00	REIMBURSE COSTS FOR CDW LUNCH NIELANDER SPONSER
		Total 513510	Office Supplies		0.00	50.00	
CR2016-041	12/18/2016	101100	Cash Operating	General Government	15.00		REIMBURSE COSTS FOR CDW LUNCH NIELANDER SPONSER
CR2016-041	12/18/2016	101100	Cash Operating	Water	15.00		REIMBURSE COSTS FOR CDW LUNCH NIELANDER SPONSER
CR2016-041	12/18/2016	101100	Cash Operating	Lot Mowing	10.00		REIMBURSE COSTS FOR CDW LUNCH NIELANDER SPONSER
CR2016-041	12/18/2016	101100	Cash Operating	Parks	5.00		REIMBURSE COSTS FOR CDW LUNCH NIELANDER SPONSER
CR2016-041	12/18/2016	101100	Cash Operating	Wastewater	5.00		REIMBURSE COSTS FOR CDW LUNCH NIELANDER SPONSER
		Total 101100	Cash Operating		50.00	0.00	
Total CR2016-041					86,303.81	86,303.81	
CR2016-042	12/27/2016	101100	Cash Operating	Lot Mowing	400.00		LOT MOWING HEARTLAND INVESTMENTS
		Total 101100	Cash Operating		400.00	0.00	
CR2016-042	12/27/2016	343902	Lot Mow Billing	Lot Mowing		400.00	LOT MOWING HEARTLAND INVESTMENTS
		Total 343902	Lot Mow Billing		0.00	400.00	

**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>
CR2016-042	12/29/2016	101100	Cash Operating	Lot Mowing	566.00		LOT MOWING LIEN 1613 DUANE PALMER
		Total 101100	Cash Operating		566.00	0.00	
CR2016-042	12/29/2016	343902	Lot Mow Billing	Lot Mowing		566.00	LOT MOWING LIEN 1613 DUANE PALMER
		Total 343902	Lot Mow Billing		0.00	566.00	
Total CR2016-042					966.00	966.00	
Report Total					1,192,775.96	1,192,775.96	

**Spring Lake Improvement District**  
Posted General Ledger Transactions - Journal Vouchers

<u>Session ID</u>	<u>Effective Date</u>	<u>GL Code</u>	<u>GL Title</u>	<u>Department Title</u>	<u>Debit</u>	<u>Credit</u>	<u>Transaction Description</u>
JV2016-150	12/5/2016	101100	Cash Operating	Drainage		200,000.00	TRANSFER TO RESERVES
JV2016-150	12/5/2016	101600	Emergency Fund	Drainage	50,000.00		TRANSFER TO RESERVES
JV2016-150	12/5/2016	101901	Operating - General Fund Reserves	Drainage	50,000.00		TRANSFER TO RESERVES
JV2016-150	12/5/2016	101800	Renewal & Replacement	Drainage	100,000.00		TRANSFER TO RESERVES
Total JV2016-150					200,000.00	200,000.00	
JV2016-151	12/6/2016	223000	Unavailable Revenue	STA Project	0.32		Audit Adjustment
JV2016-151	12/6/2016	133300	Due from SRF for STA Project	STA Project		0.32	Audit Adjustment
Total JV2016-151					0.32	0.32	
JV2016-152	12/6/2016	133300	Due from SRF for STA Project	STA Project	350,344.32		Audit Adjustment
JV2016-152	12/6/2016	223000	Unavailable Revenue	STA Project		350,344.32	Audit Adjustment
Total JV2016-152					350,344.32	350,344.32	
JV2016-153	12/6/2016	101200	State Board Fund A	General Government	1.78		STATE BOARD NOVEMBER 2016
JV2016-153	12/6/2016	361100	Interest Income	General Government		1.78	STATE BOARD NOVEMBER 2016
JV2016-153	12/6/2016	101300	State Board R & R Fund A	General Government	2.06		STATE BOARD NOVEMBER 2016
JV2016-153	12/6/2016	361100	Interest Income	General Government		2.06	STATE BOARD NOVEMBER 2016
JV2016-153	12/6/2016	101200	State Board Fund A	Water	8.23		STATE BOARD NOVEMBER 2016
JV2016-153	12/6/2016	361100	Interest Income	Water		8.23	STATE BOARD NOVEMBER 2016
JV2016-153	12/6/2016	101300	State Board R & R Fund A	Water	7.32		STATE BOARD NOVEMBER 2016



**Spring Lake Improvement District**  
Posted General Ledger Transactions - Journal Vouchers

<u>Session ID</u>	<u>Effective Date</u>	<u>GL Code</u>	<u>GL Title</u>	<u>Department Title</u>	<u>Debit</u>	<u>Credit</u>	<u>Transaction Description</u>
JV2016-153	12/6/2016	361100	Interest Income	Water		7.32	STATE BOARD NOVEMBER 2016
JV2016-153	12/6/2016	101200	State Board Fund A	Lot Mowing	1.29		STATE BOARD NOVEMBER 2016
JV2016-153	12/6/2016	361100	Interest Income	Lot Mowing		1.29	STATE BOARD NOVEMBER 2016
Total JV2016-153					20.68	20.68	
JV2016-154	12/21/2016	101902	Operating - Parks Reserves	Parks	3,984.18		Transfer Reserves
JV2016-154	12/21/2016	101901	Operating - General Fund Reserves	Parks		3,984.18	Transfer Reserves
JV2016-154	12/21/2016	101901	Operating - General Fund Reserves	Drainage	1,870.78		Transfer Reserves
JV2016-154	12/21/2016	101903	Operating - St Light Reserves	Street Lights		1,870.78	Transfer Reserves
JV2016-154	12/21/2016	101901	Operating - General Fund Reserves	Drainage	2,723.67		Transfer Reserves
JV2016-154	12/21/2016	101904	Operating - Mosquito Reserves	Mosquito		2,723.67	Transfer Reserves
JV2016-154	12/21/2016	101906	Personnel Reserves	Lot Mowing	7,128.00		Transfer Reserves
JV2016-154	12/21/2016	101900	Operating Reserve	Lot Mowing		7,128.00	Transfer Reserves
JV2016-154	12/21/2016	101800	Renewal & Replacement	Water	53,904.00		Transfer Reserves
JV2016-154	12/21/2016	101900	Operating Reserve	Water		53,904.00	Transfer Reserves
JV2016-154	12/21/2016	101800	Renewal & Replacement	Lot Mowing	55,423.00		Transfer Reserves
JV2016-154	12/21/2016	101900	Operating Reserve	Lot Mowing		55,423.00	Transfer Reserves
JV2016-154	12/21/2016	101906	Personnel Reserves	Water	5,556.00		Transfer Reserves
JV2016-154	12/21/2016	101900	Operating Reserve	Water		5,556.00	Transfer Reserves
Total JV2016-154					130,589.63	130,589.63	

**Spring Lake Improvement District**  
Posted General Ledger Transactions - Journal Vouchers

<u>Session ID</u>	<u>Effective Date</u>	<u>GL Code</u>	<u>GL Title</u>	<u>Department Title</u>	<u>Debit</u>	<u>Credit</u>	<u>Transaction Description</u>
JV2016-155	12/27/2016	101901	Operating - General Fund Reserves	Drainage	200,000.00		TRANSFER TO RESERVES
JV2016-155	12/27/2016	101100	Cash Operating	Drainage		200,000.00	TRANSFER TO RESERVES
JV2016-155	12/27/2016	101900	Operating Reserve	Lot Mowing	50,000.00		TRANSFER TO RESERVES
JV2016-155	12/27/2016	101100	Cash Operating	Lot Mowing		50,000.00	TRANSFER TO RESERVES
Total JV2016-155					250,000.00	250,000.00	
Report Total					930,954.95	930,954.95	

**SPRING LAKE**  
**IMPROVEMENT DISTRICT**  
 Non-Ad Valorem Tax Receipts  
 Fiscal Year 2017-General Fund

DATE	GROSS	DISCOUNT	COMM	POSTAGE	NET
10/17/2016	\$13,115.31		\$393.46		\$12,721.85
10/31/2016	\$2,438.49		\$73.16		\$2,365.33
11/6/2016	\$39,105.43		\$1,173.17		\$37,932.26
11/20/2016	\$166,485.62		\$4,994.56		\$161,491.06
11/30/2016	\$347,376.59		\$10,421.30		\$336,955.29
12/18/2016	\$61,156.18		\$1,834.64		\$59,321.54
<b>TOTALS TO DATE</b>	<b>\$629,677.62</b>	<b>\$0.00</b>	<b>\$18,890.29</b>	<b>\$0.00</b>	<b>\$610,787.33</b>

Assessments	Budget		Actual	Commissions	Postage	Net Asses
DRAINAGE	\$488,191.00	44.01%	\$277,121.12	\$8,313.62	\$0.00	\$268,807.50
GENERAL GOVT	\$407,716.00	36.76%	\$231,468.13	\$6,944.03	\$0.00	\$224,524.10
PARKS	\$174,493.00	15.73%	\$99,063.00	\$2,971.88	\$0.00	\$96,091.11
ST LIGHTS	\$29,250.00	2.64%	\$16,605.78	\$498.17	\$0.00	\$16,107.61
MOSQUITO	\$9,486.00	0.86%	\$5,385.38	\$161.56	\$0.00	\$5,223.82
	<b>\$1,109,136.00</b>	<b>100%</b>	<b>\$629,643.42</b>	<b>\$18,889.26</b>	<b>\$0.00</b>	<b>\$610,754.15</b>

**Percent Collected**      **55%**

**SPRING LAKE  
IMPROVEMENT DISTRICT**  
Non-Ad Valorem Tax Receipts  
Fiscal Year 2017-Lot Mowing

DATE	GROSS	DISCOUNT	COMM	POSTAGE	NET
10/17/2016	\$1,618.67		\$48.56		\$1,570.11
11/6/2016	\$4,243.20		\$127.30		\$4,115.90
11/20/2016	\$25,728.00		\$771.84		\$24,956.16
11/30/2016	\$41,127.05		\$1,233.81		\$39,893.24
12/18/2016	\$21,628.84		\$648.87		\$20,979.97
<b>TOTALS TO DATE</b>	<b>\$94,345.76</b>		<b>\$2,830.38</b>	<b>\$0.00</b>	<b>\$91,515.38</b>

Assessments	Budget		Actual	Commissions	Postage	Net Asses
LOT MOWING	\$220,912.00	100%	\$94,345.76	\$2,830.38	\$0.00	\$91,515.38

<b>Percent Collected</b>	<b>41%</b>
--------------------------	------------

**SPRING LAKE  
IMPROVEMENT DISTRICT**  
Non-Ad Valorem Tax Receipts  
Fiscal Year 2017-Village I Parks

DATE	GROSS	DISCOUNT	COMM	POSTAGE	NET
10/17/2016	\$202.01		\$6.06		\$195.95
10/31/2016	\$90.48		\$2.70		\$87.78
11/6/2016	\$769.06		\$23.08		\$745.98
11/20/2016	\$2,849.96		\$85.50		\$2,764.46
11/30/2016	\$4,523.69		\$135.71		\$4,387.98
12/18/2016	\$956.58		\$28.70		\$927.88
<b>TOTALS TO DATE</b>	<b>\$9,391.78</b>		<b>\$281.75</b>	<b>\$0.00</b>	<b>\$9,110.03</b>

Assessments	Budget		Actual	Commissions	Postage	Net Asses
VILLAGE I PARKS	\$15,315.00	100%	\$9,391.78	\$281.75	\$0.00	\$9,110.03

**Percent Collected 59%**