

**MINUTES OF MEETING  
SPRING LAKE IMPROVEMENT DISTRICT**

The regular meeting of the Board of Supervisors of Spring Lake Improvement District was held Wednesday, January 11, 2012 at 10:00 a.m. at the District Office, 115 Spring Lake Boulevard, Sebring, Florida. Present and constituting a quorum were:

Bill Lawens  
Brian Acker  
Leon A. Van Jr.  
Gary Behrendt

Chairman  
Vice Chairman  
Secretary  
Asst. Secretary

Also present were:

William Nielander  
Joe DeCerbo  
Diane Angell  
Clay Shrum

Attorney  
District Manager  
Administrator  
Asst. District Manager

Residents

"See Attached Sign In Sheet"

**FIRST ORDER OF BUSINESS**

**Roll Call and Pledge**

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

**SECOND ORDER OF BUSINESS**

**Upcoming Meetings and Events**

A. January 16<sup>th</sup> – Office Closed (Martin Luther King Day)

**THIRD ORDER OF BUSINESS**

**Board Vacancy**

The Board received resumes from residents Tim McKenna and Kirk Babcock. Mr. Babcock resides in Village I and does not qualify for the position of supervisor. His resume and background would be an asset to a District working group, and Kirk said that he would be happy to help out. Resident Tim McKenna addressed the Board and his desire to work with the District.

<p>ON MOTION by Brian Acker, seconded by Gary Behrendt with all in favor to appoint Tim McKenna to the vacant Board Seat.</p>
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The Board welcomed Tim and he joined the Board at the table. Attorney Nielander had Tim recite the oath of office (copy attached to the official record).

**FOURTH ORDER OF BUSINESS**

**Request approval of Minutes**

The Board received copies of the minutes from the December 14, 2011 meeting for review. There being no further questions.

ON MOTION by Brian Acker, seconded by Gary Behrendt with all in favor the minutes from December 14, 2011 meeting were approved.

**FIFTH ORDER OF BUSINESS**

**Request approval of December Financials**

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

ON MOTION by Leon Van, seconded by Brian Acker with all in favor the December 2011 financials were approved.

**SIXTH ORDER OF BUSINESS**

**Treasurer's Report**

**A. Assessment Deposits**

A deposit in the amount of \$116,766 was received and will be included in the financial reports for January.

**B. Operating Reserves to Capital**

Discussion was held on the \$100,000 surplus in operating reserves being moved to capital project reserves. There was \$16,143.43 surplus in parks and recreation and \$12,675.04 in street lighting. The remaining \$71,181.53 can be divided among the pump station, canal restoration, control structures and water body construction categories. The Board will make a final decision on this after reviewing the engineer's scope of work report at the February Board Meeting.

ON MOTION by Brian Acker, seconded by Leon Van with all in favor to move \$16,143.43 to Parks and Recreation capital reserves and \$12,675.04 to Street Light capital reserves.

**C. Summary of Balances**

Budget vs. Expenses to date are 24% for General Fund and Water Fund and 16% for Lot Mowing Fund.

## **SEVENTH ORDER OF BUSINESS**

**Attorney**

### **A. Land Acquisition**

A contract was signed for the purchase of Lots 31, 32, and 36 and is scheduled to close in the next 30 days.

Bill Lawens said he was not at the last meeting and had listened to the tape and asked Mr. Nielander about the inquiry made against Mr. DeCerbo for possible consulting with Sun N Lakes. Mr. Nielander informed Bill Lawens that he had spoken to Sun N Lakes and there was no payment made for services done on his own time and that they appreciated the help from another District. Bill Lawens asked if everyone had received a copy of the email making the inquiry and wanted it to be made a part of the public record. (copy attached to the official record)

## **EIGHTH ORDER OF BUSINESS**

**Manager**

### **A. Levee Certification**

Gene Schriener and Joe are working on requests for additional information from FEMA Engineering consultants. We should have everything completed and returned to FEMA prior to our February meeting, and Gene will update all of us at that meeting.

### **B. Community Center Draft Guidelines/Fees**

Requested changes from the December meeting were made and as a result of the public hearing on January 9<sup>th</sup> the Board will schedule a Workshop in conjunction with the February 8<sup>th</sup> meeting.

### **C. FASD Newsletter on Web-Site**

FASD Executive Director Jim Angle and Legal Counsel Terry Lewis requested that SLID put the FASD newsletter on our web site to satisfy complaints from residents Kent Calabrese and Jack Marino. The newsletter is now on our web site.

### **D. FASD Membership Fee**

We have been paying \$1,875 in dues for the last four years, or approximately .49 per taxable unit.

Bill Lawens noted that with this membership we receive attorney consultations, training, other things, and his feeling is that it is important to be involved in these professional organizations.

Brian Acker said that it would be helpful to have staff prior to the next budget put together a synopsis of the benefits they receive from FASD and the Board can then evaluate these benefits when developing the next budget.

## **NINTH ORDER OF BUSINESS**

**Working Groups**

### **A. Charter**

Brian Acker reported that there was a public meeting at the Community Center on December 14<sup>th</sup> at 6:00 p.m. to discuss the Charter Revision. He gave a summary of the legislative bill and the items

being amended. Public comments were heard and the majority of those in attendance were in favor of the charter amendments particularly to authorize mosquito control. There was one resident who was not in favor of the mosquito control. The Charter is now in the hands of the Legislature.

## **B. Personnel**

Leon Van reported that Joe had completed the professional development strategy briefing with the staff including interviews and provided Leon with the information for review. Leon said he was very impressed with the amount of training and certifications our employees have. Five areas have been identified for further review: job descriptions, job functions, updating the employee handbook, updating the salary administration program, succession planning and personnel training.

Leon, Joe, and Clay will be meeting to finalize these areas and findings will be presented to the Board at a future meeting.

## **C. Accusations**

Leon Van reported that at the Board meeting on December 14, 2011 Mr. Nielander was asked to look into accusations of misconduct by our District Manager Joe DeCerbo. These accusations were made by resident Kent Calabrese and Leon stated that he has spent over twenty hours looking into these allegations. Leon read his report of his findings into the record ( copy attached to official record)

ON MOTION by Leon Van, seconded by Gary Behrendt with all in favor to accept Mr. Nielander and Mr. Van's findings that no Policy or Procedure that has been adopted by the Spring Lake Improvement District Board been violated by Mr. DeCerbo and that Mr. DeCerbo has done nothing unethical or in any way "put a bad face to the world" while representing our District.

After discussion the Board decided to address these types of issues at a Personnel Workshop in the future.

Joe DeCerbo reminded the Board that a number of months ago Kent Calabrese was accused via a public records request of impropriety concerning his seawall. As a result the Board and staff looked into the allegations and they were proven to not exist. The resident who made the public records request as well as Mr. Acker, on behalf of the Board, issued an apology to Mr. Calabrese and asked if he could get the same courtesy from Mr. Calabrese.

Mr. Calabrese responded that he would prefer to respond in writing.

## **TENTH ORDER OF BUSINESS**

### **Supervisor Requests**

Leon Van complimented Joe and the staff for working with the county on getting the bike paths done.

Brian Acker made a correction to the termination of water service that a resident brought up under public comments at the last meeting. Current policy states that if you terminate your water service the water department physically removes the meter and to reinstate service the meter fee is assessed.

Brian Acker stated the public comments on what the role of the Board is and what we perceive our role to be will be addressed at a future workshop on policies.

Brian Acker stated that the current format of the minutes closely follows what the County is doing. He would like to see if we can get the recorded minutes posted on our website and if so can we do this prior to the written minutes being approved by the Board. Ms. Angell attended a FGFOA meeting on minutes and she will be providing the Board with some samples and said she would look into the questions raised.

Bill Lawens also complimented the Bike paths saying they make the community look cared for.

## **ELEVENTH ORDER OF BUSINESS**

### **Public Comments and Input**

Resident Paul Luenberger asked why the Board was so defensive about Mr. Calabrese. He read the minutes from Sun N Lake and it was just raising a question; it wasn't making an accusation. Mr. Lawens responded it is a matter of interpretation and the way we read the email from Mr. Calabrese that is how we interpreted it. Mr. Luenberger thanked the Board for doing the inquiry.

Resident John Milone said he speaks for many homeowner's who leave for many months at a time and questioned the \$18 base rate water fee and wanted to know if the Board could look at a holiday rate. Mr. Lawens responded that the base rate is to cover infrastructure costs and you can't expect the people that stay here year round to make up the extra when you aren't here. Mr. Malone asked the Board to consider a Standby Fee. Mr. Van stated that each year we address this during the budget process and would look at this then with a rate study. Brian Acker stated that these issues need to be taken into consideration during the budget process. If we reduce to standby fees we are going to have to raise fees in other areas to compensate for the loss. Resident Rob Frederick said he owns two rental properties and he doesn't mind paying because if you reduce this it is going to be a burden on the full time residents.

Resident John Milone asked what specific definable benefit to homeowner's for the District being members to FASD and wanted to know if there had been a cost study done.

Attorney Nielander stated that both of Mr. Milone's questions are budget related and will be addressed during the budget process. The Board needs to decide if it wants to spend additional money to do a cost study.

Gary Behrendt pointed out that the \$18.00 per month could be a provision for fire protection as the same water flows into the hydrants.

Joe DeCerbo stated that the District used to have a management company and we never had working groups. In 2006, with Mr. Acker's help, the budget process was developed. This process begins in February with personnel and workshops are held March through June. A draft is presented at the July meeting and the public hearing is in August. The higher base rate came from those meetings and discussion that everyone should pay their fair share of the costs.

Kent Calabrese stated that the FASD dues were \$1875 a year and the budget reflected \$3000 for FASD and also shows line items for travel and maintenance and training. What other memberships are the District with. Florida has laws on public money being spent on memberships in private organizations.

Joe DeCerbo will gather a list of memberships and provide to the Board.

**TWELFTH ORDER OF BUSINESS**

**Next Meeting**

The next Board meeting will be Wednesday February 8, 2012 @ 10:00 a.m.

**THIRTEENTH ORDER OF BUSINESS**

**Adjournment**

ON MOTION by Leon Van, seconded by Tim McKenna with all in favor the meeting was adjourned at 11:18 a.m.

  
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Bill Lawens, Chairman

  
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Leon A. Van Jr., Secretary

**Spring Lake Improvement District  
Board of Supervisors  
Meeting Agenda  
January 11, 2012  
10:00 a.m. District Office**

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|--|-----------------|
| 1. Call to order and pledge                                    | Chairman Lawens |
| 2. Upcoming Meetings and Events                                | Chairman Lawens |
| A. January 16 <sup>th</sup> – Office Closed (Presidents Day)   |                 |
| 3. Board Vacancy   | Chairman Lawens |
| A. Appointment of New Supervisor                               |                 |
| B. Oath of Office  |                 |
| 4. Request approval of minutes December 14, 2011 Board Meeting | Chairman Lawens |
| 5. Request approval of December 2011 Financials                | Chairman Lawens |
| 6. Treasurer’s Report  | Diane Angell    |
| A. Assessment Deposits   |                 |
| B. Operating Reserves to Capital Reserves                      |                 |
| C. Summary of Balances   |                 |
| 7. Attorney  | Bill Nielander  |
| A. Land Acquisition  |                 |
| 8. Manager   | Joe DeCerbo     |
| A. Levee Certification   |                 |
| B. Community Center Draft Guidelines/Fees                      |                 |
| C. FASD Newsletter on Web Site                                 |                 |
| D. FASD Membership Fee   |                 |
| 9. Working Groups  |                 |
| A. Charter   |                 |
| B. Personnel   |                 |
| 10. Supervisor Requests  |                 |
| 11. Public Comments and Input                                  |                 |
| 12. Next Meeting   |                 |
| • Wednesday February 8, 2012 @ 10:00 a.m.                      |                 |
| 13. Motion to Adjourn  |                 |



**Board of Supervisors**

January 11, 2012  
10:00 a.m.

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**•Call To Order**

**•Pledge**



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**Upcoming Meetings/Events**

• January 16<sup>th</sup> – Office Closed (Presidents Day)



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### Board Vacancy

- Appointment of New Supervisor
- Oath of Office

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### Approve Minutes & Financials

- December 14, 2011 Minutes
- December 2011 Financials



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### Treasurer's Report

- Assessment Deposits
- Operating Reserves To Capital Reserves
  - Pump Station
  - Canal Restoration
  - Control Structures
  - Water Body Construction
  - Parks and Recreation \$16,143.43
  - Street Lights \$12,675.04

\$100,000 less Parks and St Lights = \$71,181.53



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### Cash and Reserves

Account	General Fund	Water Fund	Lot Mowing Fund
State Boards	\$5,152	\$20,922	\$1,778
Emergencies	\$59,440		
Capital Projects	\$126,018	\$92,810	
Renewal & Restore	\$54,128	\$19,590	
Operating Reserves	\$679,758	\$136,950	\$109,469
Certificates of Deposit		\$111,312	

Budget vs. Expenses to Date

General Fund 24%      Water 24%      Lot Mowing 16%

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### Attorney

- Land Acquisition




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### Manager

- Levee Certification
- Community Center Draft Guidelines/Fees
- FASD Newsletter on Web Site
- FASD Membership Fee




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**WORKING GROUPS**

- Charter
- Personnel



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**SUPERVISOR REQUESTS**



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**Public  
Comments**



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**Next Meeting**

- **Wednesday February 8, 2012**  
**@ 10:00 a.m.**



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**Adjournment**

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**1-11-2012 BOARD MEETING**

Name	Address
Chris James	7200/7400 Spring Ct.
Ken Calabrese	Aquavista Dr
Lou Ann Leuenberger	EDGEWATER TERR
John ...	Willoway W.
P. ...	EDGEWATER
Larry ...	624 Holly Dr.
TIM MCKENNA	908 DUANE PALMER BLVD.
JAN HAZD	316 MAPLE LANE

**January 5, 2012**

**To: Board of Supervisors  
From: Tim McKenna**

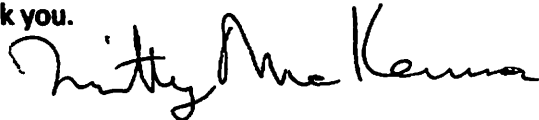
**I am interested in becoming a member of the Spring Lake Improvement District Board of Supervisors. I have taken an interest in our community since moving here in 2006 and know most all of the personnel. For the past four years I have hosted a St. Patrick's Day luncheon for District Staff and have come to know many of them on a first name basis.**

**I feel I have a lot to offer the Board and have the time and desire to contribute to my community.**

**I hope that my interest will be favorable in your selection process.**

**My brief resume is attached; if you need any other information please don't hesitate to contact me.**

**Thank you.**

A handwritten signature in black ink that reads "Timothy McKenna". The signature is written in a cursive style with a large initial "T" and "M".

Timothy J. McKenna  
908 Duane Palmer Blvd.  
Sebring, FL 33876  
(863) 446-2337  
[mckenna268@aol.com](mailto:mckenna268@aol.com)

**Education:** B.A. Professional Studies, Barry University 1991  
A.A. Criminal Justice, Broward College 1984

**Work Experience:** 2004 – Present, Retired

Part-time employment with Spring Lake Golf Resort

1977 – 2004 Police Officer

-various positions include: Road Patrol  
DUI Taskforce  
School Resource Officer  
SWAT (special weapons and tactics)  
Detective

**Achievements:** Maintain budgets for Police Athletic League and SWAT

**Activities:** Police Athletic League Board of Directors  
Coaching sports/juvenile counseling (PAL)  
Distribute food to underprivileged  
Golfing  
Fishing

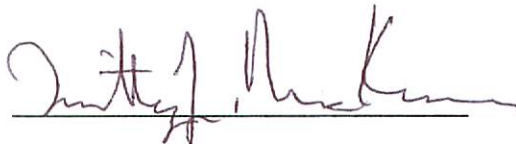
SPRING LAKE IMPROVEMENT DISTRICT

OATH OF OFFICE

FOR

NEW SUPERVISOR


I do solemnly swear to faithfully; honestly and impartially discharge the duties devolving upon me as supervisor of the Spring Lake Improvement District to which I was appointed and to abide by the provisions of Chapter 2005-342, Laws of Florida.



STATE OF FLORIDA

COUNTY OF HIGHLANDS

Sworn to and subscribed before me this 11th day of January, 2012  
by Timothy Mckenna, who is personally known to me.



Diane Angell  
Notary Public State of Florida





# **ACCUSATIONS AGAINST THE DISTRICT MANAGER**

**At the board meeting on December 14, 2011 Mr. Neilander our Attorney stated that he was asked to look into Accusations of misconduct by our District Manager Mr. Joe DeCerbo. These accusations were made by Mr. Kent Calabrese a resident of Spring Lake. The First accusation was that Mr. DeCerbo was doing consulting work for the Sun' N Lake Improvement District using Spring Lake Improvement District time, material and equipment.**

**Mr. Neilander said that he talked with Mr. Mike Wright, District Manager For Sun' N Lake and that he found nothing to substantiate the accusation that Mr. DeCerbo was doing consulting work for Sun N' Lake for compensation or using SLID time, material or equipment to do this work. He also said that in his 27 years as an attorney he has never been part of or would be part of unethical practices by this Board or by its District Manager. He also stated that the accusations were vindictive in nature.**

**When Mr. Nielander was finished I thought Mr. Acker the acting Board Chairman would ask for a motion to accept Mr. Nielanders findings. Instead Mr. Acker called for further investigation into the matter. Mr. Behrendt and I had not received a copy of the accusations prior to the meeting so we were unaware of what else needed to be investigated. After some discussion the Board appointed Mr. Nielander and myself to follow up on the accusations.**

**After reading the E-Mail that Mr. Calabrese sent to Mr. Acker I found the following items that pertained to the District Manager.**

- 1. Mr. DeCerbo might be using the Florida Association of Special Districts in promoting his consulting business.**

**I spoke to Mr. James Angle, Executive Director of FASD and asked this question. "Has Mr. DeCerbo ever received any compensation for any activities he has had with FASD or has he solicited any work from you or any other Districts that belong to FASD?" I also asked him "Do other members of FASD share their talents with the Association?"**

**Mr. Angle said “No. The only people that are paid in FASD are staff and legal counsel. Many members of the organization share their talents with each other that’s what makes FASD work, everybody sharing.”**

**I also asked Diane Angell (District Administrator) and Wendi Allison (Assistant Administrator) if Mr. DeCerbo has ever asked them or told them to use District equipment, material or time to do anything other than SLID business? They both answered no. I also asked them if they had seen Mr. DeCerbo using District equipment or materials for anything other than SLID business? They both answered no.**

- 2. This is just a sample of the great job the DM does for us. Look at the picture then read the verbiage. See any problems? This is OUR face to the world and he can’t even get that right.**

**Our face to the world. I contacted a number of people that have importance to the District and asked them “How would you describe Mr. DeCerbo’s representation of the Spring Lake Improvement District to you and your organization?”**

**Mr. Mike Willingham Executive Director of the Sebring International Airport: “Joe represents your District in a very professional manner he has communicated the goals and the objectives of the Spring Lake Water Control Plans very well. Our Board and I hold him in very high esteem.”**

**Mr. Terry Lewis of Lewis, Longman and Walker (General Counsel to FASD) stated “Professional, good man. Mr. DeCerbo is a sterling representative of your District. He always gives of his talent and shares his management techniques with the other Districts. Your District is far ahead of most others in your organizational development.”**

**Mr. James Angle Executive Director of FASD “Your lucky to have him. He has solid management and leadership skills and is very passionate about strategic planning. He has freely shared these talents with other members of FASD.”**

**Mr. Gene Schriener President of Craig A. Smith & Associates** “He is very, very professional. He is dedicated, competent and knows what he is talking about. I work with many districts and cities and Mr. DeCerbo is one of the better managers I work with. He has saved your District a lot of money by working with other government entities and by completing tons of paper work usually done by consultants.

**Mr. Gary Ritter Director of the Okeechobee Service Center for SFWMD**  
“Impressed, he always has the best interests of Spring Lake in mind while moving forward with the Water Control Plan. It’s the first time ever we have been able to work with someone from Spring Lake. I have attended many meetings with Joe and he has the respect of his peers from other Chapter 298 Districts and Highlands County. You are lucky to have him.

I don’t know about anyone else but that seems like a pretty good face to the world to me.

3. “Too busy out “consulting” and going to useless meetings, etc, etc.”

The SLID Board directed Mr. DeCerbo to:

1. Work with and attend meetings with the Sebring Airport regarding their expansion and how it would affect our Water Control Plan. So far we have a commitment from the airport of \$750,000 dollars for new control structures and updating our pump station.
2. Work with and attend meetings with the South Florida Water Management District on the completion of the WCP. By showing our commitment to completion of this plan we have saved thousands of dollars in fines.
3. Work with and attend meetings with FEMA and the County on new flood maps mandated by the Federal Government
4. Work with and attend meetings with FEMA on the certification of the Levee. Mr. DeCerbo with help from the County, our engineer and the Army Corp of Engineers completed an extensive report that was presented to FEMA saving the District approximately \$20,000 in

consultant fees. When the Levee gets certified it will save many residents of the District from having to purchase flood insurance.

5. Work with and attend meetings with the District engineer on the WCP.
6. Work with and attend meetings with the Army Corp of Engineers on the construction and maintenance of the Levee.
7. Work with and attend meetings with Mr. Acker on the changes to the Charter.
8. Work with Mr. Nielander on land purchases for the WCP.
9. Work with and meet with the County engineer and the County Road and Bridge Department on drainage problems in Village 8 and Floral Drive saving the District tens of thousands of dollars in labor and equipment charges.
10. Work with and meet with the USDA on low cost loans for the completion of the WCP.
11. Work with and attend meetings with the Local Mitigation Strategy Committee which led to Spring Lake for the first time ever to receive \$15,000 from FEMA for hurricane recovery. We are now on the FEMA list for disaster aid.

These are just a few of the assignments that this board has given Mr. DeCerbo along with his everyday task of running the works of the District.

Useless meetings ??????????????????????

As far as I can see all the other allegations or accusations were made against the Board. The Board sets all Policies and Procedures and are the only ones that can vote on which Policies and Procedures are adopted by the District. Mr. DeCerbo has input into these Policies and Procedures but has NO VOTE. I have a few more things for the Board but first I would like to make a motion that the Board accept Mr. Nielanders and my findings that no Policy or Procedure that has been adopted by the Spring Lake Improvement District Board has been violated by Mr. DeCerbo and that Mr. DeCerbo has done nothing unethical or in any way "put a bad face to the world" while representing our District.

As I said before all the other accusations refer to the Board ranging from "not manning up, staff lunch times, not knowing we have a problem, not firing the DM, not being prepared for meetings, the Webb site has a few mistakes, yelling at and belittling people at our meetings and 3 more pages of things we do wrong. I agree with Mr. Nielander's <sup>in my opinion</sup> statement at last months meeting "The <sup>may</sup> accusations are vindictive in nature." It seems that someone/a few people have a personal agenda against some members of the Board and its District Manager.

I now ask, does the Board want me to go any further with this or should we have a work shop to set up Policies and Procedures on what type of accusations/complaints need to be investigated, how and by whom.

## RE: SLID Web site

From: Kent Calabrese

Sent: Sun, Dec 4, 2011 at 8:07 am

To: 'Brian Acker'

Cc: 'Kent'

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sof\_employee\_handbook\_03-10-03\_2.pdf (455.7 KB)

Brian,

You are correct--Sun n' lakes Oct 2011. And that is not the only one. (time or place or "client")

If he is "consulting" on the side---that is a most serious issue.

- It appears that you may have an individual who does what he wants when he wants. Please reread Section 7 of the Charter. It is most clear as to the duties and responsibilities of the DM. ("for the purpose of preserving and maintaining" plus "*maintaining and operating the equipment*" and "other such duties as may be prescribed by the board") are all in one sentence. [Legal sentence construction=one thought-one sentence.] This means that "other such duties" must be directly related to "maintaining and operating the equipment". Policy issues are within the singular purview of the board. (FYI -Ch 298 does not describe duties for a 'District Manager.'" It specifies a "superintendent of plant and operations and overseers" and that paragraph is not applicable in our Charter)
1. The express written permission of the board is (or at least should be) required before any outside (for profit or not if it could impact job availability or performance) activities can be performed by any employee. That means the written request to perform same should/must have been presented to and then discussed and approved at a legally noticed Board meeting. Since SLID is State created, it seems logical that state guidelines be employed. (again FYI-attached State Employee handbook). We are also confused as to the need for a separate employment "contract" for a DM.(???) The landowners are paying (way too much it appears) for at least 40 productive hours per week for SLID activities and business. NOT for anything else. (a review of the minutes didn't disclose anything about this issue)
  2. There must be some methodology in place to ensure that NO district facilities or time have been or will be used in this endeavor. It is also incumbent upon the Board to ensure that this (these) activity (activities) will not interfere with, or in any way negatively impact, SLID's operations. If there is any question, it should probably be decided in favor of the landowners/taxpayers.
    - a. that includes the use District vehicles, computers, facilities, space, time, utilities or any other taxpayer funded or owned properties or equipments.

If this has been violated in any way, appropriate disciplinary/legal action (s) must be taken. That is not optional.

3. It was brought to my attention that the landowner funded vehicle being driven by the DM has "county" plates. SLID is not a county-level organization. It was created by the State. By the way—the county has rescinded, as a cost saving effort, (a few months ago) the privilege of county vehicle use by department heads. (SLID, as a cost saving effort, might follow suit before it becomes a cause célèbre).
4. It was also brought to my attention that the landowners within SLIDs boundaries have never been asked if they wanted to belong to, and pay the membership fee(s) for joining any of the multiple organizations to which SLID (totally funded by landowners) apparently is a member. ("Friends of Istokpoga", etc.) SLID is not a social organization whose function is to join and promote other activities within the County or State. Please remember that it is an independent Special District formed by the Legislature and funded by the landowners for a single purpose within specific boundaries. Joining organizations and funding memberships (corporate or otherwise) to promote possible personal causes or possible other ambitions are not one of its powers.
5. It is quite possible that the landowner funded, but not requested or approved, SLID membership in FASD (a "Taxpayer Funded Lobbying" organization) might be used in promoting the DMs consulting business. If true, that is a clear and serious breach of ethics and use of taxpayer funds. The district is spending a lot of money on this organization. More on this at another time.
6. A question was also raised as to how the DM is being supervised. In other words, how are his working man-hours documented, how is his outside travel approved and by whom & when, etc. In other words, how are standard supervisory controls implemented and how does the board know that these things are being accomplished? (this was asked because more than one person has noticed that "our" (their verbiage) car is quite frequently not at the district office.)
7. Yet another question was raised with respect to lunch hour. 30 minutes for lunch is most unrealistic at best and is most probably being exceeded on a regular basis. There is no reasonable way a person could leave the district facilities, go to some (even) local place, eat and return in 30 minutes. A change to a 1 hour lunch would appear to be much more user (employee) friendly. Would also then make district hours 8-5 as are most, if not all, State agencies.
8. It was also reported that the DM verbally told the new Supervisor to come to his office (at some future time) and he would tell him all about what his job was (the conversation was overheard by a very reliable source at the conclusion of the Nov 2011 meeting). Excuse me? An employee telling one of his bosses that he would tell him what his job was? How presumptuous is that? We think that if any guidance is needed by a Supervisor as to the position's duties/responsibilities it should be provided by the district

attorney, Bill Nielander. That definitely appears to be within his job description. Not that/those of the employee.

9. Re: web site: Not only caption but Jim Foote is still listed as a supervisor as is Marci Benson under picture.
10. And almost finally—who, specifically, is responsible for generating the initial request and actions for the abortive charter changes/amendments, etc over the past two years? This had to have been started by one person. The question is who was it? And how do the landowners get their money back for what was wasted? There must be some accountability for poor action/performance and waste of landowner \$.
11. See #6 above. General question—who is watching the store and how?????????????

Brian—I really have a lot of other things to do besides this. I really don't want to be the conduit between people (landowners), who see things and have questions, and the board. It just seems that some (surprisingly enough - quite a few) people know my name/background/etc and think that I can provide all the answers. I tell them to go to board meetings and ask the tough questions. The overwhelming response---we don't want to be "belittled" or "yelled at" or made to seem "like we don't understand" as others have been. Are you starting to get the general drift? Brian—the board, with its single purpose, works for the people—and the people only. They should always be treated with the utmost respect by everyone—especially those whose salaries they pay. This is regardless of how their questions or concerns are perceived or how crudely the questions or issues are asked. (not everyone is an accomplished "orator") Rants, tirades or belittlement of a landowner/other attendee by anyone, including (especially) district employees, really have absolutely no place at a board meeting. We, the landowners, don't care whether the comments are liked or not. The 1<sup>st</sup> amendment rules and the people pay their salaries.

The only reason I inform you of these things is that you just happen to be the only one there that I perhaps have any respect for. You always come prepared, always listen, always seem to try to do what you may think is the "right" thing and in general, are "approachable." Please go back to your investigative roots (you have great credentials) – don't believe all you hear – be suspicious..Especially in light of where you are right now.

If I can get some people over their apprehensions, these issues/questions and others will be asked at future board meetings. (I specifically am giving you, and you only, a "heads-up.") (Many people are quite reticent to speak before a group or public body)

Thanks.

Catch you later,

Kent



-----Original Message-----

From: Brian Acker [mailto:backer@springlakefl.com]  
Sent: Saturday, December 03, 2011 4:36 PM  
To: Kent Calabrese  
Subject: RE: SLID Web site

Kent,

Based upon the participants in the minutes, I believe this is Sun N Lakes. Is that correct?

I will look into this and inquire as to the manner of the consulting; when it takes place and resources utilized.

I will have the caption corrected. It seems there was a lack of attention to detail.

Brian Acker, Supervisor  
Spring Lake Improvement District  
115 Spring Lake Blvd.  
Sebring, Florida 33876  
863-655-1715

Florida enjoys a broad public records law. This e-mail and any response to this e-mail are subject to that law and may be read by anyone.

-----Original Message-----

From: "Kent Calabrese" <kentcal@embarqmail.com>  
Sent: Saturday, December 3, 2011 6:56am  
To: "'Brian Acker'" <backer@springlakefl.com>  
Subject: SLID Web site

Brian,

You might find this interesting.

Below was copied (verbatim) from the VERY RECENT minutes of another Special Districts meeting:

"Actually, Joe DeCerbo, who has a very strong HR background, is helping conduct that for us. He has met with all of the employees, he's drafting a report dealing with job descriptions and we're going to look at pay. Probably within the next 6-8 weeks we'll have that. Mr. Jackson: Mr. DeCerbo is the General Manager over at SpringLake? Do you have any more on his background other than SpringLake? What has he done? Mr. Wright: Basically, he was the Regional Manager for Boys and Girls Clubs in the Midwest. He has a strong O&D background, he does a lot of consulting work for the State and other agencies (bold and italics added); he's probably one of the smartest guys I've ever worked with in that area. Mr. Jackson: So, he has a

good background and he could do this work for us? Mr. Wright: That"s why I asked him to help me. Mr. Jackson: At least we know it"s moving on. Does that include the dressing of the benefits? Mr. Wright: Insurance is being handled directly; we"ll be looking at that internally but the other benefits will be part of the wage study. Mr. Jackson: Thank you very much." (sic)"

There is much more from other places and times.

This is just a sample of the great job the DM does for us. Look at the picture then read the verbiage. See any problems? This is OUR face to world and he can't even get that right.

Too busy out "consulting" and going to useless meetings, etc, etc. This is what we pay for????? We think (know) that you all have a problem. Somewhere along the line someone has to "man up" and do the right thing. Termination would not a be an unreasonable action. Please remember Brian..ALL actions and expenditures must be looked at with the NEEDS of the landowners (not Board or Manager DESIRES) as the paramount (maybe only) criteria. If there is NO direct benefit to the landowners (those who pay the bills) then the expense (regardless of amount) cannot be justified.

Below was copied from web site 3 Dec 2011.

"Spring Lake is governed and managed by an elected Board of Supervisors who hire a District Manager. There are 12 full time staff who oversee District activities. (12 "full time staff who oversee District activities."??)

- \* Bill Lawens, Chairman- Board of Supervisors
- \* Brian Acker, Vice-Chair
- \* Jim Foote, Secretary
- \* Leon Van, Supervisor
- \* Theresa Danko, Supervisor
- \* Joe DeCerbo, District Manager
- \* Clay Shrum, Assistant District Manager; Water Superintendent
- \* Diane Angell, District Administrator
- \* William Nielander, Attorney on retainer
- \* Gene Schriner, Engineer on retainer and contract
- \* Bruce Stratton; Wickes, Brown Accountants; District Auditor

Board Meeting Dates are posted on the Home Page (2nd Wed. of each month, 10:00 a.m.)

<http://www.springlakefl.com/Portals/0/images/SLIDBoard.JPG>

Left to right- Jim Foote, Bill Lawens, Marsi Benson, Brian Acker, and Leon Van Jr.

Note: Minutes are both taped and transcribed for all District Board meetings and workshops. They are available within 5 days after Board approval. Copies of all minutes are available to read at the District Office, or there is a slight copying charge if you choose to have your own copy. All public records requests are handled as quickly as possible, never longer than the State Statute of 10 working days. For those residents who want to listen to the complete meeting, tapes are provided for use in our office, or discs can be purchased

Any person requiring special accommodations at these meetings because of a disability or physical impairment should contact the District Office at (863) 655-1715 at least five calendar days prior to the meeting. Meetings may be continued at a later date and time, which will be announced at the meeting.

There are three landowner positions on the Board, and two by popular election. All landowner elections are conducted at the November Board meeting, and popular elections are coordinated by the Highlands County Board of Elections. Qualifying for the popular election seats is normally in the month of June when the seat is available. Further information on qualifying for an elected seat can be secured at the County Board of Elections.

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that that person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Get to know your Supervisors:

#### Supervisor Backgrounds

Leon Van, Jr. has been a member of the Board since 2004. Leon came to Spring Lake in 1997 when he purchased a golf villa and moved here full time in 1999 with his wife, Gail.

Leon is from Indiana and worked for AT&T/Ameritech for 31 years before opening his own business and being an independent entrepreneur for 7 years. He was very active in his children's activities and started his government service with the Conservatory District of Indiana as a Board member.

Along with his duties on the SLID Board, Leon is a member of St. Vincent DePaul, St. James Catholic Church, a lifetime member of the Telephone Pioneers of America, and a very active member and past president of the Spring Lake Men's Golf Association.

He and his wife, Gail, have four children and 8 grandchildren. While he enjoys family and golf, his real passion is his love for the Chicago Bears and the dream of another Super Bowl title.

Jim Foote is a retired accounting professional with experience in corporate accounting, financial analysis, internal auditing, and lease accounting. He had worked in both wholesale distribution and manufacturing companies for over 30

years. He has a Bachelor of Business Administration from Memphis State University in Tennessee, and a Master of Accounting from Nova Southeastern University in Ft. Lauderdale. He is a certified Florida Public Accountant.

He has been attending monthly Board meetings for several years and has a good understanding of the future challenges that face our community. He was appointed to the Board in 2009 when a vacancy occurred. He is actively involved in his local homeowners association and frequently gives his time and talents to other. He is going to be a valuable resource for Spring Lake.

Brian Acker became a Supervisor in 2006. He and his wife, Marjorie, both have extensive law enforcement backgrounds from their years in Connecticut, and moved to Spring Lake in 2003. They have two children and two grandchildren.

Brian is a Vietnam Veteran, a member of the Police Association of Connecticut, and the Connecticut State Police Academy Alumni Association. He has a Criminal Justice Degree from Northwest Community College and attended the Turf Management School at the University of Massachusetts. He enjoys golf, cooking, and fine wines.

After 22 years with the Connecticut State Police Brian worked for 6 years as a Golf Course Superintendent Pesticide Licensee and for 9 years owned an art and antiques shop. His extensive background in organizational skills, analytical expertise, and decision-making has served our District well.

Bill Lawens first came to Spring Lake in 2000 and he and his wife Kathie moved here permanently in 2002. He became a Supervisor in 2007 and immediately developed the community questionnaire and capital improvement program process. As a member of the parks working group he assists the District in seeking grants for a new community center. He is currently Chairman of the Board

Bill worked for the State of Michigan for 32 years; 25 with the Liquor Control Commission. He and his wife own and operate the Curves franchise in Highlands County and they enjoy golf. They have 4 children and 10 grandchildren.

Theresa Danko moved to Spring Lake and became a resident in 2007. Shortly after arriving from Michigan she married John, and together they own several properties and homes in our community. Theresa began her involvement with the District volunteering to assist with the community survey and hosting several appreciation luncheons for District personnel. Her interest in serving on the Board increased and she filed her candidacy in June of 2010 as one of two unopposed candidates to serve four year terms.

Theresa attended the University of Michigan, has served as Facilities Management and Acquisition Consultant for commercial and investment real estate firms, and currently manages investment properties for private trusts. She is also a licensed pipe fitter journeyman with Local 636 in Detroit, where she still holds an elected union officer position of trustee and international delegate. She is a member of the VFW ladies auxiliary where she volunteers extensively, is a member of the Moose Lodge, and enjoys golf, fishing, and fitness training."

Catch you later,

Kent

**SPRING LAKE IMPROVEMENT DISTRICT**

**Un-audited Financial Statements**

**As of  
December 31, 2011**

**Board of Supervisors Meeting  
January 11, 2012**

**I. P & L Budget vs. Actual**

**II. Trial Balance**

**III. Check Run Summary**

**IV. Journal Entries**

**V. Assessment Collections**

**Spring Lake Improvement District**  
Statement of Revenues and Expenditures - P&L by Fund (Original Budget)  
001 - General Fund  
From 10/1/2011 Through 9/30/2012

	<u>Current Year Actual</u>	<u>Current Period Budget - Original</u>	<u>YTD Budget Variance - Original</u>	<u>Percent of Budget</u>
<b>Income</b>				
<b>TAX ASSESSMENTS</b>				
Drainage Assessments	507,112.55	1,033,823.00	(526,710.45)	49.05%
St Light Assessments	11,269.16	20,500.00	(9,230.84)	54.97%
Mosquito Reserves	0.00	15,000.00	(15,000.00)	0.00%
Parks Assessments	50,046.49	94,620.00	(44,573.51)	52.89%
Tennis Court Keys	120.00	0.00	120.00	0.00%
<b>Total TAX ASSESSMENTS</b>	<u>568,548.20</u>	<u>1,163,943.00</u>	<u>(595,394.80)</u>	<u>48.85%</u>
<b>BILLING</b>				
Mosquito on Water Bill	22.25	0.00	22.25	0.00%
St Lights on Water Bill	11,549.80	76,500.00	(64,950.20)	15.09%
County Right of Ways	1,088.25	4,353.00	(3,264.75)	25.00%
<b>Total BILLING</b>	<u>12,660.30</u>	<u>80,853.00</u>	<u>(68,192.70)</u>	<u>15.66%</u>
<b>OTHER REVENUE SOURCES</b>				
Interest Income	377.16	2,000.00	(1,622.84)	18.85%
Building Lease	0.00	6,190.00	(6,190.00)	0.00%
<b>Total OTHER REVENUE SOURCES</b>	<u>377.16</u>	<u>8,190.00</u>	<u>(7,812.84)</u>	<u>4.61%</u>
<b>Total Income</b>	<u>581,585.66</u>	<u>1,252,986.00</u>	<u>(671,400.34)</u>	<u>46.42%</u>
<b>Expenses</b>				
<b>PERSONNEL</b>				
Salaries	64,700.48	271,558.00	206,857.52	23.82%
FICA	4,949.88	20,774.00	15,824.12	23.82%
Pension	2,841.24	12,564.00	9,722.76	22.61%
Health Insurance	9,245.15	49,896.00	40,650.85	18.52%
Worker's Compensation	4,709.59	6,670.00	1,960.41	70.60%
Employee Comp & Benefits	0.00	7,500.00	7,500.00	0.00%
<b>Total PERSONNEL</b>	<u>86,446.34</u>	<u>368,962.00</u>	<u>282,515.66</u>	<u>23.43%</u>
<b>MANAGEMENT</b>				
Supervisor Fees	585.00	2,700.00	2,115.00	21.66%
Audit	0.00	12,500.00	12,500.00	0.00%
Travel & Maintenance	1,721.83	7,500.00	5,778.17	22.95%
Conferences	0.00	2,000.00	2,000.00	0.00%
Portal Hosting & Support	0.00	2,500.00	2,500.00	0.00%
Legal Advertising	65.33	450.00	384.67	14.51%
Planning & Development	718.00	3,500.00	2,782.00	20.51%
FASD	112.58	3,000.00	2,887.42	3.75%
Memberships	92.50	2,500.00	2,407.50	3.70%
Staff Training	1,717.70	5,000.00	3,282.30	34.35%
Attorney	1,350.00	6,300.00	4,950.00	21.42%
Legal	14,567.94	20,000.00	5,432.06	72.83%
Engineering	9,260.00	36,000.00	26,740.00	25.72%
SL Breeze	798.62	7,500.00	6,701.38	10.64%
Surveys & Appraisals	0.00	5,000.00	5,000.00	0.00%
<b>Total MANAGEMENT</b>	<u>30,989.50</u>	<u>116,450.00</u>	<u>85,460.50</u>	<u>26.61%</u>
<b>FEES</b>				
Tax Collection Fees	38,136.08	59,000.00	20,863.92	64.63%
Recording Fees & Charges	187.00	1,000.00	813.00	18.70%
<b>Total FEES</b>	<u>38,323.08</u>	<u>60,000.00</u>	<u>21,676.92</u>	<u>63.87%</u>
<b>OPERATING</b>				



**Spring Lake Improvement District**  
Statement of Revenues and Expenditures - P&L by Fund (Original Budget)  
001 - General Fund  
From 10/1/2011 Through 9/30/2012

	Current Year Actual	Current Period Budget - Original	YTD Budget Variance - Original	Percent of Budget
Management Information Services	1,719.14	7,000.00	5,280.86	24.55%
Refuse Removal	190.35	810.00	619.65	23.50%
Pest Control	72.45	600.00	527.55	12.07%
Telephone	989.58	3,850.00	2,860.42	25.70%
Electric - Offices	678.65	2,925.00	2,246.35	23.20%
Insurance	27,724.47	27,900.00	175.53	99.37%
Office Supplies	1,778.48	7,200.00	5,421.52	24.70%
Postage	338.13	1,250.00	911.87	27.05%
Fuel & Lubricants	4,071.02	20,000.00	15,928.98	20.35%
Shop Tools & Supplies	2,192.19	6,300.00	4,107.81	34.79%
Uniform Rental	795.45	3,800.00	3,004.55	20.93%
Building Maintenance	0.00	6,000.00	6,000.00	0.00%
Chemicals	0.00	10,000.00	10,000.00	0.00%
Electric - Pump Station	2,907.88	6,000.00	3,092.12	48.46%
Land Acquisition	0.00	65,000.00	65,000.00	0.00%
Electric - St Lights	22,951.29	95,000.00	72,048.71	24.15%
Electric - Parks & Median Signs	643.46	5,000.00	4,356.54	12.86%
<b>Total OPERATING</b>	<b>67,052.54</b>	<b>268,635.00</b>	<b>201,582.46</b>	<b>24.96%</b>
<b>MAINTENANCE</b>				
Janitorial	0.00	1,440.00	1,440.00	0.00%
Vehicle Maintenance	819.22	7,000.00	6,180.78	11.70%
Pump Station Maintenance	27.31	7,500.00	7,472.69	0.36%
Canal Maintenance	355.36	3,000.00	2,644.64	11.84%
Park Maintenance	4,756.67	15,000.00	10,243.33	31.71%
<b>Total MAINTENANCE</b>	<b>5,958.56</b>	<b>33,940.00</b>	<b>27,981.44</b>	<b>17.56%</b>
<b>CAPITAL OUTLAY</b>				
Capital Outlay	78,018.85	79,500.00	1,481.15	98.13%
<b>Total CAPITAL OUTLAY</b>	<b>78,018.85</b>	<b>79,500.00</b>	<b>1,481.15</b>	<b>98.14%</b>
<b>DEBT SERVICE</b>				
Conceptual Permit Compliance	0.00	91,000.00	91,000.00	0.00%
Debt Service	0.00	98,000.00	98,000.00	0.00%
<b>Total DEBT SERVICE</b>	<b>0.00</b>	<b>189,000.00</b>	<b>189,000.00</b>	<b>0.00%</b>
<b>RENEWAL &amp; REPLACEMENT</b>				
Renewal & Replacement	0.00	20,000.00	20,000.00	0.00%
<b>Total RENEWAL &amp; REPLACEMENT</b>	<b>0.00</b>	<b>20,000.00</b>	<b>20,000.00</b>	<b>0.00%</b>
<b>OTHER</b>				
FEMA Levee Certification	0.00	35,000.00	35,000.00	0.00%
<b>Total OTHER</b>	<b>0.00</b>	<b>35,000.00</b>	<b>35,000.00</b>	<b>0.00%</b>
<b>RESERVE FUNDS</b>				
Unreserved Funds	0.00	81,500.00	81,500.00	0.00%
<b>Total RESERVE FUNDS</b>	<b>0.00</b>	<b>81,500.00</b>	<b>81,500.00</b>	<b>0.00%</b>
<b>Total Expenses</b>	<b>306,788.87</b>	<b>1,252,987.00</b>	<b>946,198.13</b>	<b>24.48%</b>
<b>Net Income</b>	<b>274,796.79</b>	<b>(1.00)</b>	<b>274,797.79</b>	<b>(27,479,678.13)%</b>

**Spring Lake Improvement District**  
Statement of Revenues and Expenditures - P&L by Fund (Original Budget)  
401 - Water Fund  
From 10/1/2011 Through 9/30/2012

	<u>Current Year Actual</u>	<u>Current Period Budget - Original</u>	<u>YTD Budget Variance - Original</u>	<u>Percent of Budget</u>
<b>Income</b>				
<b>BILLING</b>				
Water Revenue	89,934.21	585,000.00	(495,065.79)	15.37%
Total BILLING	89,934.21	585,000.00	(495,065.79)	15.37%
<b>OTHER REVENUE SOURCES</b>				
Interest Income	796.48	3,000.00	(2,203.52)	26.54%
Miscellaneous Income	1,596.02	3,000.00	(1,403.98)	53.20%
Surplus Funds Forward	0.00	8,360.00	(8,360.00)	0.00%
Total OTHER REVENUE SOURCES	2,392.50	14,360.00	(11,967.50)	16.66%
Total Income	92,326.71	599,360.00	(507,033.29)	15.40%
<b>Expenses</b>				
<b>PERSONNEL</b>				
Salaries	44,841.19	195,329.00	150,487.81	22.95%
FICA	3,430.79	14,943.00	11,512.21	22.95%
Pension	1,944.33	7,844.00	5,899.67	24.78%
Health Insurance	6,522.36	33,289.00	26,766.64	19.59%
Worker's Compensation	3,339.43	4,900.00	1,560.57	68.15%
Employee Comp & Benefits	0.00	7,200.00	7,200.00	0.00%
Total PERSONNEL	60,078.10	263,505.00	203,426.90	22.80%
<b>MANAGEMENT</b>				
Supervisor Fees	455.00	2,100.00	1,645.00	21.66%
Audit	0.00	6,250.00	6,250.00	0.00%
Legal Advertising	50.83	350.00	299.17	14.52%
Memberships	412.50	2,500.00	2,087.50	16.50%
Staff Training	559.69	5,000.00	4,440.31	11.19%
Attorney	1,050.00	4,900.00	3,850.00	21.42%
Engineering	0.00	5,000.00	5,000.00	0.00%
Total MANAGEMENT	2,528.02	26,100.00	23,571.98	9.69%
<b>FEES</b>				
Recording Fees & Charges	726.59	1,500.00	773.41	48.43%
Total FEES	726.59	1,500.00	773.41	48.44%
<b>OPERATING</b>				
Management Information Services	1,220.45	7,170.00	5,949.55	17.02%
Refuse Removal	148.05	630.00	481.95	23.50%
Pest Control	56.35	200.00	143.65	28.17%
Telephone	960.13	3,850.00	2,889.87	24.93%
Electric - Offices	527.83	2,275.00	1,747.17	23.20%
Insurance	14,522.34	14,850.00	327.66	97.79%
Office Supplies	1,438.24	5,600.00	4,161.76	25.68%
Postage	135.84	7,000.00	6,864.16	1.94%
Fuel & Lubricants	1,421.84	6,000.00	4,578.16	23.69%
Shop Tools & Supplies	1,934.29	4,900.00	2,965.71	39.47%
Uniform Rental	224.07	1,250.00	1,025.93	17.92%
Potable Water Quality	299.35	3,500.00	3,200.65	8.55%
Electric - Water Plant	2,809.52	14,000.00	11,190.48	20.06%
Building Lease	0.00	6,190.00	6,190.00	0.00%
Distribution Repair & Maintenance	6,212.46	20,000.00	13,787.54	31.06%
Meter Costs	0.00	1,000.00	1,000.00	0.00%
Chemicals	3,757.16	20,000.00	16,242.84	18.78%

**Spring Lake Improvement District**  
Statement of Revenues and Expenditures - P&L by Fund (Original Budget)  
401 - Water Fund  
From 10/1/2011 Through 9/30/2012

	Current Year Actual	Current Period Budget - Original	YTD Budget Variance - Original	Percent of Budget
Total OPERATING	<u>35,667.92</u>	<u>118,415.00</u>	<u>82,747.08</u>	<u>30.12%</u>
MAINTENANCE				
Janitorial	0.00	240.00	240.00	0.00%
Vehicle Maintenance	807.60	2,500.00	1,692.40	32.30%
Water Plant Maintenance	<u>4,317.37</u>	<u>22,000.00</u>	<u>17,682.63</u>	<u>19.62%</u>
Total MAINTENANCE	5,124.97	24,740.00	19,615.03	20.72%
CAPITAL OUTLAY				
Capital Outlay	<u>37,433.55</u>	<u>45,000.00</u>	<u>7,566.45</u>	<u>83.18%</u>
Total CAPITAL OUTLAY	37,433.55	45,000.00	7,566.45	83.19%
RENEWAL & REPLACEMENT				
Renewal & Replacement	0.00	100,000.00	100,000.00	0.00%
Total RENEWAL & REPLACEMENT	0.00	100,000.00	100,000.00	0.00%
CONTRACTURAL SERVICES				
Contractural Services	<u>1,395.00</u>	<u>5,000.00</u>	<u>3,605.00</u>	<u>27.90%</u>
Total CONTRACTURAL SERVICES	1,395.00	5,000.00	3,605.00	27.90%
OTHER				
Cross Connection Control	<u>3,762.00</u>	<u>15,100.00</u>	<u>11,338.00</u>	<u>24.91%</u>
Total OTHER	<u>3,762.00</u>	<u>15,100.00</u>	<u>11,338.00</u>	<u>24.91%</u>
Total Expenses	<u>146,716.15</u>	<u>599,360.00</u>	<u>452,643.85</u>	<u>24.48%</u>
Net Income	<u>(54,389.44)</u>	<u>0.00</u>	<u>(54,389.44)</u>	<u>0.00%</u>

**Spring Lake Improvement District**  
Statement of Revenues and Expenditures - P&L by Fund (Original Budget)  
402 - Lot Mowing Fund  
From 10/1/2011 Through 9/30/2012

	<u>Current Year Actual</u>	<u>Current Period Budget - Original</u>	<u>YTD Budget Variance - Original</u>	<u>Percent of Budget</u>
<b>Income</b>				
<b>BILLING</b>				
Lot Mowing Revenue	84,790.64	193,235.00	(108,444.36)	43.87%
<b>Total BILLING</b>	<b>84,790.64</b>	<b>193,235.00</b>	<b>(108,444.36)</b>	<b>43.88%</b>
<b>OTHER REVENUE SOURCES</b>				
Interest Income	44.42	250.00	(205.58)	17.76%
<b>Total OTHER REVENUE SOURCES</b>	<b>44.42</b>	<b>250.00</b>	<b>(205.58)</b>	<b>17.77%</b>
<b>Total Income</b>	<b>84,835.06</b>	<b>193,485.00</b>	<b>(108,649.94)</b>	<b>43.85%</b>
<b>Expenses</b>				
<b>PERSONNEL</b>				
Salaries	10,844.86	57,315.00	46,470.14	18.92%
FICA	829.01	4,385.00	3,555.99	18.90%
Pension	221.81	955.00	733.19	23.22%
Health Insurance	2,442.19	12,355.00	9,912.81	19.76%
Worker's Compensation	1,008.98	2,430.00	1,421.02	41.52%
<b>Total PERSONNEL</b>	<b>15,346.85</b>	<b>77,440.00</b>	<b>62,093.15</b>	<b>19.82%</b>
<b>MANAGEMENT</b>				
Supervisor Fees	260.00	1,200.00	940.00	21.66%
Audit	0.00	6,250.00	6,250.00	0.00%
Legal Advertising	29.04	200.00	170.96	14.52%
Attorney	600.00	2,800.00	2,200.00	21.42%
<b>Total MANAGEMENT</b>	<b>889.04</b>	<b>10,450.00</b>	<b>9,560.96</b>	<b>8.51%</b>
<b>FEES</b>				
Tax Collection Fees	5,620.07	14,000.00	8,379.93	40.14%
Recording Fees & Charges	12.00	2,000.00	1,988.00	0.60%
<b>Total FEES</b>	<b>5,632.07</b>	<b>16,000.00</b>	<b>10,367.93</b>	<b>35.20%</b>
<b>OPERATING</b>				
Management Information Services	697.40	1,500.00	802.60	46.49%
Refuse Removal	84.60	360.00	275.40	23.50%
Pest Control	32.20	200.00	167.80	16.10%
Telephone	369.83	1,400.00	1,030.17	26.41%
Electric - Offices	301.62	1,300.00	998.38	23.20%
Insurance	1,760.28	1,800.00	39.72	97.79%
Office Supplies	790.41	3,200.00	2,409.59	24.70%
Postage	161.56	200.00	38.44	80.78%
Fuel & Lubricants	3,568.77	20,000.00	16,431.23	17.84%
Shop Tools & Supplies	898.07	2,800.00	1,901.93	32.07%
Uniform Rental	320.42	1,250.00	929.58	25.63%
<b>Total OPERATING</b>	<b>8,985.16</b>	<b>34,010.00</b>	<b>25,024.84</b>	<b>26.42%</b>
<b>MAINTENANCE</b>				
Janitorial	0.00	240.00	240.00	0.00%
Vehicle Maintenance	432.10	1,500.00	1,067.90	28.80%
Lot Mowing Maintenance	640.96	10,000.00	9,359.04	6.40%
<b>Total MAINTENANCE</b>	<b>1,073.06</b>	<b>11,740.00</b>	<b>10,666.94</b>	<b>9.14%</b>
<b>RENEWAL &amp; REPLACEMENT</b>				
Renewal & Replacement	0.00	43,845.00	43,845.00	0.00%
<b>Total RENEWAL &amp; REPLACEMENT</b>	<b>0.00</b>	<b>43,845.00</b>	<b>43,845.00</b>	<b>0.00%</b>
<b>Total Expenses</b>	<b>31,926.18</b>	<b>193,485.00</b>	<b>161,558.82</b>	<b>16.50%</b>

**Spring Lake Improvement District**  
Statement of Revenues and Expenditures - P&L by Fund (Original Budget)  
402 - Lot Mowing Fund  
From 10/1/2011 Through 9/30/2012

	<u>Current Year Actual</u>	<u>Current Period Budget - Original</u>	<u>YTD Budget Variance - Original</u>	<u>Percent of Budget</u>
Net Income	<u><del>52,908.88</del></u>	<u><del>0.00</del></u>	<u><del>52,908.88</del></u>	<u><del>0.00%</del></u>

**Spring Lake Improvement District**  
Normal Trial Balance - Trial Balance by Fund  
001 - General Fund  
From 12/1/2011 Through 12/31/2011

Account Code	Account Title	Debit Balance	Credit Balance
101100	Cash Operating	132,491.63	
101200	State Board Fund A	1,161.55	
101300	State Board R & R Fund A	1,216.41	
101400	State Board Fund B	1,230.22	
101500	State Board R & R Fund B	1,543.48	
101600	Emergency Fund	63,439.96	
101700	Capital Projects	26,018.97	
101701	Capital - Pump Station	5,000.00	
101702	Capital - Canal Restoration	15,000.00	
101703	Capital - Control Structures	5,000.00	
101704	Capital - Water Body Construction	60,000.00	
101705	Capital - Parks and Recreation	15,000.00	
101800	Renewal & Replacement	64,185.79	
101900	Operating Reserve	679,758.45	
104006	Unrealized Loss Fund B		467.77
104009	Unrealized Loss RR Fund B		586.87
115200	A/R-Billing	2,046.76	
131105	Due from General Fund	37,718.00	
202100	Accounts Payable	34.65	
207102	Due to Mosquito		37,718.00
229100	Due to AFLAC	397.49	
229200	Employee Deduction Payable	80.42	
229400	Due to Pension		4,129.20
229500	Due to Health Insurance	3,046.01	
229700	SEP/IRA Employee Contribution		1,271.00
229800	Roth IRA - Employee Contribution		207.84
271000	Unreserved Fund Balance		594,162.42
325200	Drainage Assessments		1,462,863.83
343100	St Light Assessments		43,851.57
347200	Parks Assessments		156,241.46
347205	Tennis Court Keys		120.00
349200	Mosquito on Water Bill		2,035.52
349300	St Lights on Water Bill		85,951.25
349400	County Right of Ways		5,441.25
361100	Interest Income		4,407.48
362100	Building Lease		6,190.00
369903	Miscellaneous Income		240.00
511110	Supervisor Fees	3,285.00	
513120	Salaries	317,630.44	
513210	FICA	24,299.05	
513220	Pension	16,128.83	
513230	Health Insurance	58,859.50	
513240	Worker's Compensation	11,850.49	
513251	Employee Comp & Benefits	1,526.00	
513318	Tax Collection Fees	95,935.45	
513320	Audit	12,500.00	
513342	Management Information Services	4,880.40	
513343	Refuse Removal	951.75	
513344	Pest Control	447.25	
513345	Janitorial	2,940.00	
513400	Travel & Maintenance	9,412.09	
513401	Conferences	100.00	
513410	Portal Hosting & Support	1,442.86	
513415	Telephone	4,698.04	
513430	Electric - Offices	3,764.84	

**Spring Lake Improvement District**  
Normal Trial Balance - Trial Balance by Fund  
001 - General Fund  
From 12/1/2011 Through 12/31/2011

Account Code	Account Title	Debit Balance	Credit Balance
513450	Insurance	54,247.03	
513466	Vehicle Maintenance	4,093.65	
513480	Legal Advertising	508.94	
513490	Planning & Development	2,343.17	
513491	Recording Fees & Charges	549.70	
513510	Office Supplies	8,355.11	
513520	Postage	1,230.89	
513525	Fuel & Lubricants	22,628.55	
513526	Shop Tools & Supplies	7,758.44	
513527	Uniform Rental	4,042.12	
513541	FASD	3,302.70	
513542	Memberships	1,939.50	
513550	Staff Training	2,716.70	
513600	Capital Outlay	43,125.49	
513620	Building Maintenance	200.00	
513630	Renewal & Replacement	6,216.17	
513900	Unreserved Funds	13,921.00	
514310	Attorney	6,963.36	
514315	Legal	34,181.81	
515310	Engineering	55,960.00	
515630	Conceptual Permit Compliance	90,793.58	
517700	Debt Service	97,071.43	
519410	SL Breeze	8,808.97	
537520	Chemicals	5,977.20	
538430	Electric - Pump Station	6,075.93	
538460	Pump Station Maintenance	3,242.38	
538465	Canal Maintenance	2,691.76	
538630	Village VIII Drainage	25,195.74	
538635	FEMA Levee Certification	68,100.00	
538650	Surveys & Appraisals	6,850.00	
541430	Electric - St Lights	115,450.05	
572430	Electric - Parks & Median Signs	3,919.07	
572460	Park Maintenance	12,403.24	
	<b>Total 001 - General Fund</b>	<b>2,405,885.46</b>	<b>2,405,885.46</b>

**Spring Lake Improvement District**  
Normal Trial Balance - Trial Balance by Fund  
401 - Water Fund  
From 12/1/2011 Through 12/31/2011

Account Code	Account Title	Debit Balance	Credit Balance
101100	Cash Operating	77,036.61	
101200	State Board Fund A	4,815.88	
101300	State Board R & R Fund A	4,555.30	
101400	State Board Fund B	6,240.23	
101500	State Board R & R Fund B	5,310.25	
101700	Capital Projects	92,809.90	
101800	Renewal & Replacement	159,980.37	
101900	Operating Reserve	136,950.18	
101905	Certificate of Deposit	321,912.20	
102100	Petty Cash	100.00	
104006	Unrealized Loss Fund B		2,372.71
104009	Unrealized Loss RR Fund B		2,019.11
115200	A/R-Billing	71,407.71	
115500	A/R WA Deposits		100.00
161900	Land	7,014.20	
162900	Buildings-Water	262,991.08	
163900	Accumulated Depreciation		1,890,356.28
164900	Water Plant	739,465.29	
164901	Water Wells	132,092.98	
164902	Water Mains	814,658.11	
164903	Water Meters	265,285.23	
164904	Water Lines	620,148.97	
166902	Equipment	123,632.22	
202100	Accounts Payable	26.95	
207101	Due to Street Lights		6,964.36
207102	Due to Mosquito	1,688.02	
210100	Compensated Absences		12,194.05
217100	FICA Liability	177.98	
217200	Federal Tax Liability	244.95	
220100	Customer Deposits		55,805.00
220200	Refunds		110.73
229100	Due to AFLAC		2.21
229200	Employee Deduction Payable		64.94
229400	Due to Pension		1,258.45
229500	Due to Health Insurance	700.90	
229700	SEP/IRA Employee Contribution		529.00
229800	Roth IRA - Employee Contribution		1,019.72
271000	Unreserved Fund Balance		1,924,188.48
324210	Impact Fees		330.00
343300	Water Revenue		629,612.31
343302	Meter Fees		777.50
343303	Backflow Fees		650.00
343304	RF Meters for Payback		105.00
361100	Interest Income		6,186.39
369903	Miscellaneous Income		13,175.42
511110	Supervisor Fees	2,555.00	
513120	Salaries	214,068.48	
513210	FICA	16,376.99	
513220	Pension	9,238.03	
513230	Health Insurance	38,769.90	
513240	Worker's Compensation	7,982.21	
513251	Employee Comp & Benefits	3,300.00	
513320	Audit	6,250.00	
513342	Management Information Services	7,564.31	
513343	Refuse Removal	740.25	



**Spring Lake Improvement District**  
Normal Trial Balance - Trial Balance by Fund  
401 - Water Fund  
From 12/1/2011 Through 12/31/2011

<u>Account Code</u>	<u>Account Title</u>	<u>Debit Balance</u>	<u>Credit Balance</u>
513344	Pest Control	281.75	
513345	Janitorial	980.00	
513415	Telephone	4,774.24	
513430	Electric - Offices	2,928.21	
513450	Insurance	28,415.11	
513466	Vehicle Maintenance	2,203.73	
513480	Legal Advertising	395.89	
513491	Recording Fees & Charges	2,486.59	
513510	Office Supplies	6,540.98	
513520	Postage	5,607.99	
513525	Fuel & Lubricants	8,894.24	
513526	Shop Tools & Supplies	6,222.46	
513527	Uniform Rental	1,159.89	
513542	Memberships	3,243.50	
513550	Staff Training	2,969.72	
513600	Capital Outlay	39,737.26	
513630	Renewal & Replacement	46,843.58	
513900	Unreserved Funds	12,450.00	
514310	Attorney	5,279.89	
515310	Engineering	480.00	
533340	Contractural Services	6,188.50	
533348	Potable Water Quality	2,591.35	
533430	Electric - Water Plant	14,906.16	
533440	Building Lease	6,190.00	
533460	Water Plant Maintenance	10,622.14	
533495	Cross Connection Control	17,556.00	
533525	Distribution Repair & Maintenance	11,643.82	
533590	Depreciation Expense	109,798.15	
533630	Hydrant Testing	9,617.92	
537520	Chemicals	20,721.91	
	<b>Total 401 - Water Fund</b>	<b>4,547,821.66</b>	<b>4,547,821.66</b>

**Spring Lake Improvement District**  
Normal Trial Balance - Trial Balance by Fund  
402 - Lot Mowing Fund  
From 12/1/2011 Through 12/31/2011

Account Code	Account Title	Debit Balance	Credit Balance
101100	Cash Operating	41,009.22	
101200	State Board Fund A	1,281.07	
101400	State Board Fund B	493.22	
101900	Operating Reserve	109,469.04	
104006	Unrealized Loss Fund B		187.54
115200	A/R-Billing	49,208.18	
117000	Allowance for Uncollectible A/R		49,208.18
163900	Accumulated Depreciation		155,177.93
166900	Tractors	182,117.05	
166902	Equipment	36,775.22	
202100	Accounts Payable	15.40	
210100	Compensated Absences		3,621.78
217100	FICA Liability		177.98
217200	Federal Tax Liability		244.95
229100	Due to AFLAC	216.42	
229200	Employee Deduction Payable	39.60	
229400	Due to Pension	791.10	
229500	Due to Health Insurance		1,082.87
229700	SEP/IRA Employee Contribution		60.00
229800	Roth IRA - Employee Contribution		23.04
271000	Unreserved Fund Balance		124,365.44
343901	Lot Mowing Revenue		265,424.76
361100	Interest Income		568.03
511110	Supervisor Fees	1,460.00	
513120	Salaries	66,778.49	
513210	FICA	5,107.99	
513220	Pension	925.55	
513230	Health Insurance	9,344.24	
513240	Worker's Compensation	2,009.33	
513318	Tax Collection Fees	14,561.92	
513320	Audit	6,250.00	
513342	Management Information Services	1,992.14	
513343	Refuse Removal	423.00	
513344	Pest Control	161.00	
513345	Janitorial	980.00	
513415	Telephone	1,865.41	
513430	Electric - Offices	1,673.26	
513450	Insurance	3,444.25	
513466	Vehicle Maintenance	639.26	
513480	Legal Advertising	226.21	
513491	Recording Fees & Charges	1,844.00	
513510	Office Supplies	3,706.25	
513520	Postage	383.84	
513525	Fuel & Lubricants	18,121.16	
513526	Shop Tools & Supplies	3,293.37	
513527	Uniform Rental	1,022.89	
514310	Attorney	3,017.08	
533590	Depreciation Expense	25,685.57	
539460	Lot Mowing Maintenance	3,810.77	
	<b>Total 402 - Lot Mowing Fund</b>	<b>600,142.50</b>	<b>600,142.50</b>

**Spring Lake Improvement District**  
Normal Trial Balance - Trial Balance by Fund  
900 - General Fixed Assets  
From 12/1/2011 Through 12/31/2011

<u>Account Code</u>	<u>Account Title</u>	<u>Debit Balance</u>	<u>Credit Balance</u>
161901	Land-General Fund	636,004.97	
162901	Buildings-General Fund	537,190.43	
163900	Accumulated Depreciation		1,749,505.54
164905	Arbuckle Creek Improvements	114,755.00	
164906	Canals	627,933.00	
164907	Culverts	151,440.00	
164908	Dikes	148,148.00	
164909	Pump Station	936,370.29	
164910	Roads	477,417.00	
164911	Water Control Structures	163,379.23	
166901	Equipment-General Fund	309,943.23	
166903	Parks & Recreation	50,512.73	
271000	Unreserved Fund Balance		2,518,074.52
533590	Depreciation Expense	<u>114,486.18</u>	
	Total 900 - General Fixed Assets	<u>4,267,580.06</u>	<u>4,267,580.06</u>
Report Total		<u>11,821,429.68</u>	<u>11,821,429.68</u>
Report Difference		<u>0.00</u>	

**Spring Lake Improvement District**  
 Check/Voucher Register - SLID-Check Register  
 101100 - Cash Operating  
 From 12/1/2011 Through 12/31/2011

Effective Date	Check Number	Payee	Check Amount	Transaction Description	Spoiled
12/1/2011	621117		74.27	SIDE MIRRORS	No
12/8/2011	621118		300.00	POSTAGE FOR DYMO POSTAGE MACHINE	No
12/10/2011	621119		26.75	GATE OPENER	No
12/13/2011	621120		(1.75)	SALES TAX CREDIT	No
12/1/2011	621121		130.66	11/2011 CREDIT CARD FEES	No
12/29/2011	621122		25.67	BOOKLAND - WINDOWS 7 INSTRUCTION BOOK	No
12/29/2011	621124		60.00	SIMPLIFILE RECORDING FEES - LIENS	No
12/29/2011	621125		48.00	SIMPLIFILE RECORDING FEES - REALEASE OF LIENS	No
12/29/2011	621126		320.52	LD PRODUCTS - PRINTER CARTRIDGES & TONERS	No
12/2/2011	8159	State of Florida Disbursement Unit	79.75	CHILD SUPPORT CASE #050000066FC28 WE 12/02/2011	No
12/6/2011	8160	Accutell Answering Service	40.00	ANSWERING SERVICE	No
12/6/2011	8161	Baker Septic Installations, Inc.	131.60	11/2011 SERVICES	No
12/6/2011	8162	Central Florida Glass & Mirror	0.00	GLASS FOR TABLE AND FRONT COUNTER	No
12/6/2011	8163	Choice Environmental	141.00	12/2011 REFUSE CONTAINER SERVICES	No
12/6/2011	8164	Dell Business Credit	1,191.00	OPTI 990 COMPUTER	No
12/6/2011	8165	Donnie Gavoni	490.00	WATER PLANT OPERATION SERVICES 14 DAYS	No
12/6/2011	8166	Fields Equipment Company, Inc.	71.50	CLUTCH DICS	No
12/6/2011		Fields Equipment Company, Inc.	1,550.00	LEAF AND LITTER VACUUM	No
12/6/2011		Fields Equipment Company, Inc.	276.71	SEAL KIT	No
12/6/2011	8167	Ford Credit	380.54	12/2011 LEASE PAYMENT	No
12/6/2011	8168	HD Supply Waterworks, LTD	99.80	12 STORM SEAL WT CORR PIPE	No
12/6/2011		HD Supply Waterworks, LTD	42.00	FLOURESCENT BLUE SPRAY PAINT	No
12/6/2011		HD Supply Waterworks, LTD	93.96	QUICK JOINT NUTS (12)	No
12/6/2011	8169	Hydro Designs	1,254.00	CROSS CONENECTION CONTROL PROGRAM	No
12/6/2011	8170	Mark Palmer Electric	130.00	RESET BREAKER, STARTED PUMP	No
12/6/2011	8171	Mine & Mill Supply Co.	219.73	TUBING, FLAT BAR, ANGLE	No
12/6/2011	8172	Napa Auto Parts	23.44	FLASHER, BELT	No
12/6/2011	8173	Preferred Governmental Insurance Trust	395.00	WORKERS COMP PREMIUM FOR 9/30/11	No
12/6/2011	8174	Spring Lake Lawn & Garden Center	0.00	2-1/2 LAG BOLTS	No
12/6/2011		Spring Lake Lawn & Garden Center	0.00	90 DEGREE BARB FITTING	No
12/6/2011		Spring Lake Lawn & Garden Center	0.00	BELT	No
12/6/2011		Spring Lake Lawn & Garden Center	0.00	BRUSHES, FIBERGLASS RESIN	No
12/6/2011		Spring Lake Lawn & Garden Center	0.00	EDGER BLADES	No
12/6/2011		Spring Lake Lawn & Garden Center	0.00	GREEN PAINT, TAPE	No
12/6/2011		Spring Lake Lawn & Garden Center	0.00	SHIPPING - MASTER METER	No
12/6/2011		Spring Lake Lawn & Garden Center	0.00	WIRE CONNECTORS	No
12/6/2011	8175	State of Florida Disbursement Unit	79.75	CHILD SUPPORT CASE #050000066FC28	No
12/6/2011	8176	Sunshine State One Call of Florida Inc.	22.48	11/2011 LOCATE TICKETS	No
12/6/2011	8177	Tractor Supply Credit Plan	19.99	RUBBER BOOTS SIZE 9	No

**Spring Lake Improvement District**  
 Check/Voucher Register - SLID-Check Register  
 101100 - Cash Operating  
 From 12/1/2011 Through 12/31/2011

<u>Effective Date</u>	<u>Check Number</u>	<u>Payee</u>	<u>Check Amount</u>	<u>Transaction Description</u>	<u>Spoiled</u>
12/6/2011	8178	Triangle Hardware	45.35	DROP BALL MOUNT, CHROME BALL	No
12/6/2011		Triangle Hardware	(2.32)	KEYS (CREDIT)	No
12/6/2011		Triangle Hardware	4.54	KEYS FOR WATER PLANT	No
12/6/2011		Triangle Hardware	27.57	SCREWS, ADHESIVE, CONNECTORS	No
12/6/2011		Triangle Hardware	54.53	TUBING, KING NIPPLES, BALL VALVES	No
12/6/2011		Triangle Hardware	11.58	U BOLTS, HOSE BARB, ELBOW, TUBING	No
12/6/2011	8179	Unifirst Corporation	93.86	UNIFORM RENTAL WE 12/02/2011	No
12/6/2011	8180	Xerox Corporation	123.26	11/2011 COPIER LEASE	No
12/6/2011	8181	Spring Lake Lawn & Garden Center	0.78	2-1/2 LAG BOLTS	No
12/6/2011		Spring Lake Lawn & Garden Center	2.93	90 DEGREE BARB FITTING	No
12/6/2011		Spring Lake Lawn & Garden Center	13.61	BELT	No
12/6/2011		Spring Lake Lawn & Garden Center	22.23	BRUSHES, FIBERGLASS RESIN	No
12/6/2011		Spring Lake Lawn & Garden Center	5.96	EDGER BLADES	No
12/6/2011		Spring Lake Lawn & Garden Center	41.95	GREEN PAINT, TAPE	No
12/6/2011		Spring Lake Lawn & Garden Center	16.75	SHIPPING - MASTER METER	No
12/6/2011		Spring Lake Lawn & Garden Center	9.34	WIRE CONNECTORS	No
12/6/2011	8182	Michael Wedge	69.03	Refund Check / 204 Mimosa Court	No
12/6/2011	8183	Raquel Arias	46.40	Deposit Refund / 307 Cherry Tree drive	No
12/12/2011	8184	Creative Printing	798.62	NEWSLETTER DECEMBER 2011 (1300)	No
12/13/2011	8185	Bill Lawens	100.00	12/2011 BOARD MEETING	No
12/13/2011	8186	Brian Acker	100.00	12/2011 BOARD MEETING	No
12/13/2011	8187	Carquest Auto Parts Stores	(124.06)	AIR & FUEL FILTER CREDIT	No
12/13/2011		Carquest Auto Parts Stores	21.54	AIR FILTER	No
12/13/2011		Carquest Auto Parts Stores	45.22	FUEL & AIR FILTERS	No
12/13/2011		Carquest Auto Parts Stores	151.41	GOLF CART BATTERY, COUPLER BODY, PLUG, BRAKE CLEANER, OIL	No
12/13/2011		Carquest Auto Parts Stores	33.97	HOLD DOWN LATCH, HOOK RATHCET	No
12/13/2011		Carquest Auto Parts Stores	96.08	HYDRAULIC FILTER, FUEL FILTER	No
12/13/2011		Carquest Auto Parts Stores	13.27	MINATURE LAMP, HANDLE	No
12/13/2011		Carquest Auto Parts Stores	(25.41)	MISC PARTS CREDIT	No
12/13/2011		Carquest Auto Parts Stores	7.78	OIL FILTER	No
12/13/2011		Carquest Auto Parts Stores	73.55	SWALED LAMP, UBS PIGTAIL, RATCHET	No
12/13/2011		Carquest Auto Parts Stores	20.78	UBS PIGTAIL, SELED LAMP	No
12/13/2011	8188	Central Florida Glass & Mirror	169.00	GLASS FOR COUNTER AND TABLE	No
12/13/2011	8189	Century Link	303.90	12/11 TELEPHONE SERVICE	No
12/13/2011		Century Link	206.20	12/11 TELEPHONE SERVICES	No
12/13/2011		Century Link	53.56	12/2011 TELEPHONE SERVICE	No
12/13/2011	8190	Crystal Springs	49.82	11/2011 SERVICES	No
12/13/2011	8191	Direct TV	11.00	12/2011 SERVICES	No

**Spring Lake Improvement District**  
 Check/Voucher Register - SLID-Check Register  
 101100 - Cash Operating  
 From 12/1/2011 Through 12/31/2011

Effective Date	Check Number	Payee	Check Amount	Transaction Description	Spoiled
12/13/2011	8192	Gary Behrendt	100.00	12/2011 BOARD MEETING	No
12/13/2011	8193	Leon A Van Jr.	100.00	12/2011 BOARD MEETING	No
12/13/2011	8194	Lewis Longman & Walker PA	8,589.87	11/2011 LEGAL FEES	No
	8195		0.00		Yes
12/13/2011	8196	Progress Energy	2,080.51	11/11 ELECTRICAL SERVICE	No
12/13/2011	8197	Safety Zone Specialists	432.00	PLASTIC BARRICADES, BATTERIES	No
12/13/2011	8198	State of Florida Disbursement Unit	79.75	CHILD SUPPORT CASE #050000066FC28	No
12/13/2011	8199	Taylor Oil	600.08	180.8 GALLONS DIESEL FUEL	No
12/13/2011		Taylor Oil	3,963.61	400 GALLONS DIESEL FUEL	No
12/13/2011	8200	The Dumont Company, Inc.	395.60	274 GALLONS LIQUID BLEACH	No
12/13/2011	8201	The News-Sun	17.60	AD #71994 CHARTER REVISION PROCESS	No
12/13/2011		The News-Sun	12.10	AD #72368 HOLIDAY GATHERING	No
12/13/2011	8202	The Tampa Tribune	197.60	YEAR SUBSCRIPTION ACCT #000 012 407 000	No
12/13/2011	8203	Unifirst Corporation	97.76	UNIFORM RENTAL WE 12/09/2011	No
12/13/2011	8204	William J Nielander	1,000.00	12/2011 LEGAL FEES	No
12/13/2011	8205	Zee Medical Service Co.	98.95	FIRST AID SUPPLIES	No
12/13/2011		Zee Medical Service Co.	60.00	GLOVES, GATORADE	No
12/13/2011	8206	Jerry Edwards	38.64	Deposit Refund - 1325 Lakeside Way	No
12/13/2011	8207	KDL INC.	1,520.00	REMOVE OLD GAZEBO	No
	8208		0.00		Yes
12/20/2011	8209	Byrd Information Technology Services	576.30	SCADA SYSTEM COMPUTER SET UP	No
12/20/2011	8210	Florida Rural Water Association	395.00	MEMBERSHIP DUES	No
12/20/2011	8211	HD Supply Waterworks, LTD	111.00	12 STORM SEAL WT CORR PIPE	No
12/20/2011	8212	Highlands County Board of Commissioners	58.05	LANDFILL TCKT #1408957/GAZEBO TEAR DOWN	No
12/20/2011		Highlands County Board of Commissioners	63.90	LANDFILL TCKT #1408970/GAZEBO TEAR DOWN	No
12/20/2011		Highlands County Board of Commissioners	46.80	LANDFILL TCKT #1408980/GAZEBO TEAR DOWN	No
12/20/2011		Highlands County Board of Commissioners	54.45	LANDFILL TCKT #1409005/GAZEBO TEAR DOWN	No
12/20/2011	8213	Joe DeCerbo	1,131.97	HEALTH INSURANCE SETEMPBER - DECEMBER 2011	No
12/20/2011	8214	Moody's Services Inc	119.00	1/12 INCE MACHINE RENTAL	No
12/20/2011	8215	Preferred Governmental Insurance Trust	1,410.50	WORKERS COMPENSATION	No
12/20/2011	8216	Progress Energy	7,672.10	11/11 ELECTRICAL SERVICE	No
12/20/2011	8217	Short Environmental Laboratories, Inc.	98.00	POTABLE WATER TESTING	No
12/20/2011	8218	Spring Lake Property Association	225.00	BOARD MEETING CHAIRS (9)	No
12/20/2011	8219	State of Florida Disbursement Unit	79.75	CHILD SUPPORT CASE #050000066FC28	No
12/20/2011	8220	Tri-Star Telcom	260.00	DATA DROPS FOR SHOP OFFICE	No

**Spring Lake Improvement District**  
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 101100 - Cash Operating  
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Effective Date	Check Number	Payee	Check Amount	Transaction Description	Spoiled
12/20/2011	8221	Two Boring Kin	252.00	DIRECTIONAL BORE - MEMORIAL DRIVE	No
12/20/2011	8222	Unifirst Corporation	95.51	UNIFORM RENTAL WE 12/16/2011	No
12/20/2011	8223	United Health Care Insurance Company	3,650.68	1/12 HEALTH/LIFE INSURANCE PREMIUMS	No
12/20/2011	8224	Spring Lake Property Association	66.00	REFUND OF PAYMENT - POSTED TO WRONG ACCOUNT	No
12/20/2011	8225	Raul Pagadizabal	62.50	DEPOSIT REFUND /6108 SHERMAN TERRACE	No
12/27/2011	8226	Aflac	720.90	INSURANCE DEDUCTIONS 12/2011	No
12/27/2011	8227	Hudson Pump	3,535.00	PUMP REPAIR 30HP MOTOR	No
12/27/2011	8228	New York Life	72.79	INSURANCE DEDUCTIONS 12/2011	No
12/27/2011	8229	PETTY CASH	82.84	IT COMPUTER REPAIR	No
12/27/2011	8230	State of Florida Disbursement Unit	79.75	CHILD SUPPORT CASE #050000066FC28	No
12/27/2011	8231	The Avanti Company	177.00	YEARLY MONITORING FEE	No
12/6/2011	PRT12062011	EFTPS (PAYROLL TAXES)	2,326.23	PAYROLL TAXES WE 12/09/11	No
12/13/2011	PRT12132011	EFTPS (PAYROLL TAXES)	2,326.25	PAYROLL TAXES WE 12/16/2011	No
12/19/2011	PRT12202011	EFTPS (PAYROLL TAXES)	2,326.24	PAYROLL TAXES WE 12/23/2011	No
12/27/2011	PRT12282011	EFTPS (PAYROLL TAXES)	2,326.24	PAYROLL TAXES WE 12/30/11	No
12/5/2011	V1404	Wendi R. Allison	554.27	Employee: 21; Pay Date: 12/7/2011	No
12/5/2011	V1405	Catherine D. Angell	861.43	Employee: 01; Pay Date: 12/7/2011	No
12/5/2011	V1406	Wellington E. Clarke	470.91	Employee: 02; Pay Date: 12/7/2011	No
12/5/2011	V1407	Joseph T. DeCervo	1,322.18	Employee: 03; Pay Date: 12/7/2011	No
12/5/2011	V1408	John Laiosa	472.24	Employee: 10; Pay Date: 12/7/2011	No
12/5/2011	V1409	William Maine III	213.55	Employee: 11; Pay Date: 12/7/2011	No
12/5/2011	V1410	Randolph Nelson	720.50	Employee: 12; Pay Date: 12/7/2011	No
12/5/2011	V1411	Joshua R. Nolen	413.71	Employee: 18; Pay Date: 12/7/2011	No
12/5/2011	V1412	Travis S. Nolen	420.50	Employee: 19; Pay Date: 12/7/2011	No
12/5/2011	V1413	Brian L. Patrick	402.84	Employee: 13; Pay Date: 12/7/2011	No
12/5/2011	V1414	Clay R. Shrum Sr.	893.20	Employee: 15; Pay Date: 12/7/2011	No
12/5/2011	V1415	Travis H. Turner	374.36	Employee: 20; Pay Date: 12/7/2011	No
12/12/2011	V1416	Wendi R. Allison	554.27	Employee: 21; Pay Date: 12/14/2011	No
12/12/2011	V1417	Catherine D. Angell	861.42	Employee: 01; Pay Date: 12/14/2011	No
12/12/2011	V1418	Wellington E. Clarke	470.91	Employee: 02; Pay Date: 12/14/2011	No
12/12/2011	V1419	Joseph T. DeCervo	1,322.19	Employee: 03; Pay Date: 12/14/2011	No
12/12/2011	V1420	John Laiosa	472.23	Employee: 10; Pay Date: 12/14/2011	No
12/12/2011	V1421	William Maine III	213.55	Employee: 11; Pay Date: 12/14/2011	No
12/12/2011	V1422	Randolph Nelson	720.50	Employee: 12; Pay Date: 12/14/2011	No
12/12/2011	V1423	Travis S. Nolen	420.50	Employee: 19; Pay Date: 12/14/2011	No
12/12/2011	V1424	Joshua R. Nolen	413.71	Employee: 18; Pay Date: 12/14/2011	No
12/12/2011	V1425	Brian L. Patrick	402.83	Employee: 13; Pay Date: 12/14/2011	No
12/12/2011	V1426	Clay R. Shrum Sr.	893.20	Employee: 15; Pay Date: 12/14/2011	No
12/12/2011	V1427	Travis H. Turner	374.36	Employee: 20; Pay Date: 12/14/2011	No

**Spring Lake Improvement District**  
 Check/Voucher Register - SLID-Check Register  
 101100 - Cash Operating  
 From 12/1/2011 Through 12/31/2011

<u>Effective Date</u>	<u>Check Number</u>	<u>Payee</u>	<u>Check Amount</u>	<u>Transaction Description</u>	<u>Spoiled</u>
12/19/2011	V1428	Wendi R. Allison	554.27	Employee: 21; Pay Date: 12/21/2011	No
12/19/2011	V1429	Catherine D. Angell	861.42	Employee: 01; Pay Date: 12/21/2011	No
12/19/2011	V1430	Wellington E. Clarke	470.91	Employee: 02; Pay Date: 12/21/2011	No
12/19/2011	V1431	Joseph T. DeCerbo	1,322.19	Employee: 03; Pay Date: 12/21/2011	No
12/19/2011	V1432	John Laiosa	472.24	Employee: 10; Pay Date: 12/21/2011	No
12/19/2011	V1433	William Maine III	213.55	Employee: 11; Pay Date: 12/21/2011	No
12/19/2011	V1434	Randolph Nelson	720.50	Employee: 12; Pay Date: 12/21/2011	No
12/19/2011	V1435	Joshua R. Nolen	413.71	Employee: 18; Pay Date: 12/21/2011	No
12/19/2011	V1436	Travis S. Nolen	420.50	Employee: 19; Pay Date: 12/21/2011	No
12/19/2011	V1437	Brian L. Patrick	402.83	Employee: 13; Pay Date: 12/21/2011	No
12/19/2011	V1438	Clay R. Shrum Sr.	893.20	Employee: 15; Pay Date: 12/21/2011	No
12/19/2011	V1439	Travis H. Turner	374.36	Employee: 20; Pay Date: 12/21/2011	No
12/27/2011	V1440	Wendi R. Allison	554.27	Employee: 21; Pay Date: 12/28/2011	No
12/27/2011	V1441	Catherine D. Angell	861.43	Employee: 01; Pay Date: 12/28/2011	No
12/27/2011	V1442	Wellington E. Clarke	470.91	Employee: 02; Pay Date: 12/28/2011	No
12/27/2011	V1443	Joseph T. DeCerbo	1,322.18	Employee: 03; Pay Date: 12/28/2011	No
12/27/2011	V1444	John Laiosa	472.24	Employee: 10; Pay Date: 12/28/2011	No
12/27/2011	V1445	William Maine III	213.55	Employee: 11; Pay Date: 12/28/2011	No
12/27/2011	V1446	Randolph Nelson	720.50	Employee: 12; Pay Date: 12/28/2011	No
12/27/2011	V1447	Joshua R. Nolen	413.71	Employee: 18; Pay Date: 12/28/2011	No
12/27/2011	V1448	Travis S. Nolen	420.50	Employee: 19; Pay Date: 12/28/2011	No
12/27/2011	V1449	Brian L. Patrick	402.83	Employee: 13; Pay Date: 12/28/2011	No
12/27/2011	V1450	Clay R. Shrum Sr.	893.20	Employee: 15; Pay Date: 12/28/2011	No
12/27/2011	V1451	Travis H. Turner	374.36	Employee: 20; Pay Date: 12/28/2011	No
Report Total			88,674.49		



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

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
JV1131	12/1/2011	369903	Miscellaneous Income	Water		25.00	WATER Misc
JV1131	12/1/2011	115200	A/R-Billing	Water	25.00		WATER Misc
JV1131	12/1/2011	220100	Customer Deposits	Water		100.00	WATER Dep Charge
JV1131	12/1/2011	115500	A/R WA Deposits	Water	100.00		WATER Dep Charge
JV1131	12/1/2011	101100	Cash Operating	Water	100.00		WATER Dep Payment
JV1131	12/1/2011	220100	Customer Deposits	Water		100.00	WATER Dep Payment
JV1131	12/1/2011	220100	Customer Deposits	Water	100.00		WATER Dep Payment
JV1131	12/1/2011	115500	A/R WA Deposits	Water		100.00	WATER Dep Payment
JV1131	12/1/2011	101100	Cash Operating	Water	25.00		WATER Payment
JV1131	12/1/2011	115200	A/R-Billing	Water		25.00	WATER Payment
JV1131	12/1/2011	207101	Due to Street Lights	Water		1.21	STREET LIGHT Charge
JV1131	12/1/2011	115200	A/R-Billing	Water	1.21		STREET LIGHT Charge
JV1131	12/1/2011	220100	Customer Deposits	Water	4.83		STREET LIGHT Dep Apply
JV1131	12/1/2011	115200	A/R-Billing	Water		4.83	STREET LIGHT Dep Apply
JV1131	12/1/2011	343300	Water Revenue	Water		10.84	WATER Charge
JV1131	12/1/2011	115200	A/R-Billing	Water	10.84		WATER Charge
JV1131	12/1/2011	220100	Customer Deposits	Water	48.77		WATER Dep Apply
JV1131	12/1/2011	115200	A/R-Billing	Water		48.77	WATER Dep Apply
JV1131	12/1/2011	220100	Customer Deposits	Water	46.40		WATER Dep Refund
JV1131	12/1/2011	220200	Refunds	Water		46.40	WATER Dep Refund
JV1131	12/1/2011	207101	Due to Street Lights	Water		1.21	STREET LIGHT Charge
JV1131	12/1/2011	115200	A/R-Billing	Water	1.21		STREET LIGHT Charge
JV1131	12/1/2011	343300	Water Revenue	Water		6.00	WATER Charge
JV1131	12/1/2011	115200	A/R-Billing	Water	6.00		WATER Charge
JV1131	12/1/2011	220100	Customer Deposits	Water		100.00	WATER Dep Charge
JV1131	12/1/2011	115500	A/R WA Deposits	Water	100.00		WATER Dep Charge
JV1131	12/1/2011	101100	Cash Operating	Water	100.00		WATER Dep Payment
JV1131	12/1/2011	220100	Customer Deposits	Water		100.00	WATER Dep Payment
JV1131	12/1/2011	220100	Customer Deposits	Water	100.00		WATER Dep Payment
JV1131	12/1/2011	115500	A/R WA Deposits	Water		100.00	WATER Dep Payment
JV1131	12/1/2011	369903	Miscellaneous Income	Water		25.00	WATER Misc
JV1131	12/1/2011	115200	A/R-Billing	Water	25.00		WATER Misc
JV1131	12/1/2011	101100	Cash Operating	Water	4.68		STREET LIGHT Payment
JV1131	12/1/2011	115200	A/R-Billing	Water		4.68	STREET LIGHT Payment
JV1131	12/1/2011	101100	Cash Operating	Water	25.48		WATER Payment
JV1131	12/1/2011	115200	A/R-Billing	Water		25.48	WATER Payment

**Spring Lake Improvement District**  
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<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>
JV1131	12/1/2011	101100	Cash Operating	Water	5.00		WATER Penalty Payment
JV1131	12/1/2011	115200	A/R-Billing	Water		5.00	WATER Penalty Payment
JV1131	12/1/2011	101100	Cash Operating	Water	147.30		STREET LIGHT Payment
JV1131	12/1/2011	115200	A/R-Billing	Water		147.30	STREET LIGHT Payment
JV1131	12/1/2011	101100	Cash Operating	Water	1,386.81		WATER Payment
JV1131	12/1/2011	115200	A/R-Billing	Water		1,386.81	WATER Payment
JV1131	12/1/2011	101100	Cash Operating	Water	40.00		WATER Miscellaneous Paymen
JV1131	12/1/2011	115200	A/R-Billing	Water		40.00	WATER Miscellaneous Paymen
JV1131	12/1/2011	101100	Cash Operating	Water	30.00		WATER Penalty Payment
JV1131	12/1/2011	115200	A/R-Billing	Water		30.00	WATER Penalty Payment
JV1131	12/1/2011	101100	Cash Operating	Water	7.40		STREET LIGHT Payment
JV1131	12/1/2011	115200	A/R-Billing	Water		7.40	STREET LIGHT Payment
JV1131	12/1/2011	101100	Cash Operating	Water	73.43		WATER Payment
JV1131	12/1/2011	115200	A/R-Billing	Water		73.43	WATER Payment
JV1131	12/1/2011	101100	Cash Operating	Water	5.00		WATER Penalty Payment
JV1131	12/1/2011	115200	A/R-Billing	Water		5.00	WATER Penalty Payment
JV1131	12/1/2011	101100	Cash Operating	Water	3.62		STREET LIGHT Payment
JV1131	12/1/2011	115200	A/R-Billing	Water		3.62	STREET LIGHT Payment
JV1131	12/1/2011	101100	Cash Operating	Water	96.38		WATER Payment
JV1131	12/1/2011	115200	A/R-Billing	Water		96.38	WATER Payment
JV1131	12/1/2011	101100	Cash Operating	Water	12.23		STREET LIGHT Payment
JV1131	12/1/2011	115200	A/R-Billing	Water		12.23	STREET LIGHT Payment
JV1131	12/1/2011	101100	Cash Operating	Water	186.42		WATER Payment
JV1131	12/1/2011	115200	A/R-Billing	Water		186.42	WATER Payment
JV1131	12/1/2011	101100	Cash Operating	Water	25.00		WATER Miscellaneous Paymen
JV1131	12/1/2011	115200	A/R-Billing	Water		25.00	WATER Miscellaneous Paymen
JV1131	12/1/2011	101100	Cash Operating	Water	5.00		WATER Penalty Payment
JV1131	12/1/2011	115200	A/R-Billing	Water		5.00	WATER Penalty Payment
JV1131	12/1/2011	207101	Due to Street Lights	Water		1.21	STREET LIGHT Charge
JV1131	12/1/2011	115200	A/R-Billing	Water	1.21		STREET LIGHT Charge
JV1131	12/1/2011	220100	Customer Deposits	Water	4.83		STREET LIGHT Dep Apply
JV1131	12/1/2011	115200	A/R-Billing	Water		4.83	STREET LIGHT Dep Apply
JV1131	12/1/2011	343300	Water Revenue	Water		7.95	WATER Charge
JV1131	12/1/2011	115200	A/R-Billing	Water	7.95		WATER Charge
JV1131	12/1/2011	220100	Customer Deposits	Water	26.14		WATER Dep Apply
JV1131	12/1/2011	115200	A/R-Billing	Water		26.14	WATER Dep Apply
JV1131	12/1/2011	220100	Customer Deposits	Water	69.03		WATER Dep Refund
JV1131	12/1/2011	220200	Refunds	Water		69.03	WATER Dep Refund

**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>
JV1131	12/2/2011	101100	Cash Operating	Water	7.70		STREET LIGHT Payment
JV1131	12/2/2011	115200	A/R-Billing	Water		7.70	STREET LIGHT Payment
JV1131	12/2/2011	101100	Cash Operating	Water	51.12		WATER Payment
JV1131	12/2/2011	115200	A/R-Billing	Water		51.12	WATER Payment
JV1131	12/2/2011	101100	Cash Operating	Water	50.00		WATER Miscellaneous Paymen
JV1131	12/2/2011	115200	A/R-Billing	Water		50.00	WATER Miscellaneous Paymen
JV1131	12/2/2011	101100	Cash Operating	Water	4.47		STREET LIGHT Payment
JV1131	12/2/2011	115200	A/R-Billing	Water		4.47	STREET LIGHT Payment
JV1131	12/2/2011	101100	Cash Operating	Water	31.14		WATER Payment
JV1131	12/2/2011	115200	A/R-Billing	Water		31.14	WATER Payment
JV1131	12/2/2011	101100	Cash Operating	Water	4.47		STREET LIGHT Payment
JV1131	12/2/2011	115200	A/R-Billing	Water		4.47	STREET LIGHT Payment
JV1131	12/2/2011	101100	Cash Operating	Water	24.70		WATER Payment
JV1131	12/2/2011	115200	A/R-Billing	Water		24.70	WATER Payment
JV1131	12/2/2011	369903	Miscellaneous Income	Water		25.00	WATER Misc
JV1131	12/2/2011	115200	A/R-Billing	Water	25.00		WATER Misc
JV1131	12/2/2011	101100	Cash Operating	Water	100.08		STREET LIGHT Payment
JV1131	12/2/2011	115200	A/R-Billing	Water		100.08	STREET LIGHT Payment
JV1131	12/2/2011	101100	Cash Operating	Water	964.26		WATER Payment
JV1131	12/2/2011	115200	A/R-Billing	Water		964.26	WATER Payment
JV1131	12/2/2011	101100	Cash Operating	Water	25.00		WATER Miscellaneous Paymen
JV1131	12/2/2011	115200	A/R-Billing	Water		25.00	WATER Miscellaneous Paymen
JV1131	12/2/2011	101100	Cash Operating	Water	25.00		WATER Penalty Payment
JV1131	12/2/2011	115200	A/R-Billing	Water		25.00	WATER Penalty Payment
JV1131	12/2/2011	101100	Cash Operating	Water	107.94		STREET LIGHT Payment
JV1131	12/2/2011	115200	A/R-Billing	Water		107.94	STREET LIGHT Payment
JV1131	12/2/2011	101100	Cash Operating	Water	809.02		WATER Payment
JV1131	12/2/2011	115200	A/R-Billing	Water		809.02	WATER Payment
JV1131	12/2/2011	101100	Cash Operating	Water	5.00		WATER Penalty Payment
JV1131	12/2/2011	115200	A/R-Billing	Water		5.00	WATER Penalty Payment
JV1131	12/2/2011	207101	Due to Street Lights	Water		1.33	STREET LIGHT Charge
JV1131	12/2/2011	115200	A/R-Billing	Water	1.33		STREET LIGHT Charge
JV1131	12/2/2011	343300	Water Revenue	Water		6.63	WATER Charge
JV1131	12/2/2011	115200	A/R-Billing	Water	6.63		WATER Charge
JV1131	12/2/2011	369903	Miscellaneous Income	Water		25.00	WATER Misc
JV1131	12/2/2011	115200	A/R-Billing	Water	25.00		WATER Misc

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JV1131	12/2/2011	101100	Cash Operating	Water	22.01		STREET LIGHT Payment
JV1131	12/2/2011	115200	A/R-Billing	Water		22.01	STREET LIGHT Payment
JV1131	12/2/2011	101100	Cash Operating	Water	227.74		WATER Payment
JV1131	12/2/2011	115200	A/R-Billing	Water		227.74	WATER Payment
JV1131	12/2/2011	101100	Cash Operating	Water	50.00		WATER Miscellaneous Paymen
JV1131	12/2/2011	115200	A/R-Billing	Water		50.00	WATER Miscellaneous Paymen
JV1131	12/2/2011	101100	Cash Operating	Water	15.00		WATER Penalty Payment
JV1131	12/2/2011	115200	A/R-Billing	Water		15.00	WATER Penalty Payment
JV1131	12/2/2011	101100	Cash Operating	Water	7.40		STREET LIGHT Payment
JV1131	12/2/2011	115200	A/R-Billing	Water		7.40	STREET LIGHT Payment
JV1131	12/2/2011	101100	Cash Operating	Water	67.11		WATER Payment
JV1131	12/2/2011	115200	A/R-Billing	Water		67.11	WATER Payment
JV1131	12/2/2011	101100	Cash Operating	Water	5.00		WATER Penalty Payment
JV1131	12/2/2011	115200	A/R-Billing	Water		5.00	WATER Penalty Payment
JV1131	12/2/2011	101100	Cash Operating	Water	113.01		WATER Payment
JV1131	12/2/2011	115200	A/R-Billing	Water		113.01	WATER Payment
JV1131	12/2/2011	101100	Cash Operating	Water	5.00		WATER Penalty Payment
JV1131	12/2/2011	115200	A/R-Billing	Water		5.00	WATER Penalty Payment
JV1131	12/2/2011	101100	Cash Operating	Water	12.40		STREET LIGHT Payment
JV1131	12/2/2011	115200	A/R-Billing	Water		12.40	STREET LIGHT Payment
JV1131	12/2/2011	101100	Cash Operating	Water	161.11		WATER Payment
JV1131	12/2/2011	115200	A/R-Billing	Water		161.11	WATER Payment
JV1131	12/2/2011	101100	Cash Operating	Water	5.00		WATER Penalty Payment
JV1131	12/2/2011	115200	A/R-Billing	Water		5.00	WATER Penalty Payment
JV1131	12/2/2011	101100	Cash Operating	Water	8.16		STREET LIGHT Payment
JV1131	12/2/2011	115200	A/R-Billing	Water		8.16	STREET LIGHT Payment
JV1131	12/2/2011	101100	Cash Operating	Water	58.41		WATER Payment
JV1131	12/2/2011	115200	A/R-Billing	Water		58.41	WATER Payment
Total JV1131					5,982.38	5,982.38	
JV1126	12/5/2011	101900	Operating Reserve	Drainage	347,000.00		Transfer Cash to Reserves
JV1126	12/5/2011	101100	Cash Operating	Drainage		347,000.00	Transfer Cash to Reserves
JV1126	12/5/2011	101900	Operating Reserve	Water	40,000.00		Transfer Cash to Reserves
JV1126	12/5/2011	101100	Cash Operating	Water		40,000.00	Transfer Cash to Reserves
JV1126	12/5/2011	101900	Operating Reserve	Lot Mowing	40,000.00		Transfer Cash to Reserves
JV1126	12/5/2011	101100	Cash Operating	Lot Mowing		40,000.00	Transfer Cash to Reserves

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Total JV1126					427,000.00	427,000.00	
JV1131	12/5/2011	101100	Cash Operating	Water	122.26		STREET LIGHT Payment
JV1131	12/5/2011	115200	A/R-Billing	Water		122.26	STREET LIGHT Payment
JV1131	12/5/2011	101100	Cash Operating	Water	1,226.61		WATER Payment
JV1131	12/5/2011	115200	A/R-Billing	Water		1,226.61	WATER Payment
JV1131	12/5/2011	101100	Cash Operating	Water	30.00		WATER Penalty Payment
JV1131	12/5/2011	115200	A/R-Billing	Water		30.00	WATER Penalty Payment
JV1131	12/5/2011	101100	Cash Operating	Water	92.02		STREET LIGHT Payment
JV1131	12/5/2011	115200	A/R-Billing	Water		92.02	STREET LIGHT Payment
JV1131	12/5/2011	101100	Cash Operating	Water	757.96		WATER Payment
JV1131	12/5/2011	115200	A/R-Billing	Water		757.96	WATER Payment
JV1131	12/5/2011	101100	Cash Operating	Water	10.00		WATER Penalty Payment
JV1131	12/5/2011	115200	A/R-Billing	Water		10.00	WATER Penalty Payment
JV1131	12/5/2011	369903	Miscellaneous Income	Water		25.00	WATER Misc
JV1131	12/5/2011	115200	A/R-Billing	Water	25.00		WATER Misc
JV1131	12/5/2011	101100	Cash Operating	Water	80.61		WATER Payment
JV1131	12/5/2011	115200	A/R-Billing	Water		80.61	WATER Payment
JV1131	12/5/2011	101100	Cash Operating	Water	5.00		WATER Penalty Payment
JV1131	12/5/2011	115200	A/R-Billing	Water		5.00	WATER Penalty Payment
JV1131	12/5/2011	369903	Miscellaneous Income	Water		25.00	WATER Misc
JV1131	12/5/2011	115200	A/R-Billing	Water	25.00		WATER Misc
JV1131	12/5/2011	369903	Miscellaneous Income	Water		200.00	WATER Misc
JV1131	12/5/2011	115200	A/R-Billing	Water	200.00		WATER Misc
JV1131	12/5/2011	369903	Miscellaneous Income	Water		200.00	WATER Misc
JV1131	12/5/2011	115200	A/R-Billing	Water	200.00		WATER Misc
JV1131	12/5/2011	101100	Cash Operating	Water	129.60		STREET LIGHT Payment
JV1131	12/5/2011	115200	A/R-Billing	Water		129.60	STREET LIGHT Payment
JV1131	12/5/2011	101100	Cash Operating	Water	1,183.07		WATER Payment
JV1131	12/5/2011	115200	A/R-Billing	Water		1,183.07	WATER Payment
JV1131	12/5/2011	101100	Cash Operating	Water	5.00		WATER Penalty Payment

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JV1131	12/7/2011	369903	Miscellaneous Income	Water		24.00	WATER Misc
JV1131	12/7/2011	115200	A/R-Billing	Water	24.00		WATER Misc
JV1131	12/7/2011	101100	Cash Operating	Water	166.42		STREET LIGHT Payment
JV1131	12/7/2011	115200	A/R-Billing	Water		166.42	STREET LIGHT Payment
JV1131	12/7/2011	101100	Cash Operating	Water	1,282.56		WATER Payment
JV1131	12/7/2011	115200	A/R-Billing	Water		1,282.56	WATER Payment
JV1131	12/7/2011	101100	Cash Operating	Water	80.00		WATER Miscellaneous Paymen
JV1131	12/7/2011	115200	A/R-Billing	Water		80.00	WATER Miscellaneous Paymen
JV1131	12/7/2011	101100	Cash Operating	Water	167.00		WATER Penalty Payment
JV1131	12/7/2011	115200	A/R-Billing	Water		167.00	WATER Penalty Payment
JV1131	12/7/2011	343300	Water Revenue	Water	116.90		WATER Adjustment
JV1131	12/7/2011	115200	A/R-Billing	Water		116.90	WATER Adjustment
JV1131	12/7/2011	207101	Due to Street Lights	Water		1.93	STREET LIGHT Charge
JV1131	12/7/2011	115200	A/R-Billing	Water	1.93		STREET LIGHT Charge
JV1131	12/7/2011	343300	Water Revenue	Water		11.34	WATER Charge
JV1131	12/7/2011	115200	A/R-Billing	Water	11.34		WATER Charge
JV1131	12/8/2011	220100	Customer Deposits	Water		100.00	WATER Dep Charge
JV1131	12/8/2011	115500	A/R WA Deposits	Water	100.00		WATER Dep Charge
JV1131	12/8/2011	101100	Cash Operating	Water	100.00		WATER Dep Payment
JV1131	12/8/2011	220100	Customer Deposits	Water		100.00	WATER Dep Payment
JV1131	12/8/2011	220100	Customer Deposits	Water	100.00		WATER Dep Payment
JV1131	12/8/2011	115500	A/R WA Deposits	Water		100.00	WATER Dep Payment
JV1131	12/8/2011	369903	Miscellaneous Income	Water		25.00	WATER Misc
JV1131	12/8/2011	115200	A/R-Billing	Water	25.00		WATER Misc
JV1131	12/8/2011	101100	Cash Operating	Water	3.62		STREET LIGHT Payment
JV1131	12/8/2011	115200	A/R-Billing	Water		3.62	STREET LIGHT Payment
JV1131	12/8/2011	101100	Cash Operating	Water	22.22		WATER Payment
JV1131	12/8/2011	115200	A/R-Billing	Water		22.22	WATER Payment
JV1131	12/8/2011	101100	Cash Operating	Water	25.00		WATER Miscellaneous Paymen
JV1131	12/8/2011	115200	A/R-Billing	Water		25.00	WATER Miscellaneous Paymen
JV1131	12/8/2011	369903	Miscellaneous Income	Water	25.00		WATER Miscellaneous Adjust
JV1131	12/8/2011	115200	A/R-Billing	Water		25.00	WATER Miscellaneous Adjust
JV1131	12/8/2011	101100	Cash Operating	Water	114.83		STREET LIGHT Payment
JV1131	12/8/2011	115200	A/R-Billing	Water		114.83	STREET LIGHT Payment
JV1131	12/8/2011	101100	Cash Operating	Water	805.10		WATER Payment

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JV1131	12/8/2011	115200	A/R-Billing	Water		805.10	WATER Payment
JV1131	12/8/2011	101100	Cash Operating	Water	25.00		WATER Miscellaneous Paymen
JV1131	12/8/2011	115200	A/R-Billing	Water		25.00	WATER Miscellaneous Paymen
JV1131	12/8/2011	101100	Cash Operating	Water	5.10		WATER Penalty Payment
JV1131	12/8/2011	115200	A/R-Billing	Water		5.10	WATER Penalty Payment
JV1131	12/8/2011	101100	Cash Operating	Water	3.62		STREET LIGHT Payment
JV1131	12/8/2011	115200	A/R-Billing	Water		3.62	STREET LIGHT Payment
JV1131	12/8/2011	101100	Cash Operating	Water	22.74		WATER Payment
JV1131	12/8/2011	115200	A/R-Billing	Water		22.74	WATER Payment
JV1131	12/8/2011	101100	Cash Operating	Water	3.62		STREET LIGHT Payment
JV1131	12/8/2011	115200	A/R-Billing	Water		3.62	STREET LIGHT Payment
JV1131	12/8/2011	101100	Cash Operating	Water	28.39		WATER Payment
JV1131	12/8/2011	115200	A/R-Billing	Water		28.39	WATER Payment
JV1131	12/9/2011	101100	Cash Operating	Water	4.47		STREET LIGHT Payment
JV1131	12/9/2011	115200	A/R-Billing	Water		4.47	STREET LIGHT Payment
JV1131	12/9/2011	101100	Cash Operating	Water	39.80		WATER Payment
JV1131	12/9/2011	115200	A/R-Billing	Water		39.80	WATER Payment
JV1131	12/9/2011	101100	Cash Operating	Water	3.62		STREET LIGHT Payment
JV1131	12/9/2011	115200	A/R-Billing	Water		3.62	STREET LIGHT Payment
JV1131	12/9/2011	101100	Cash Operating	Water	35.42		WATER Payment
JV1131	12/9/2011	115200	A/R-Billing	Water		35.42	WATER Payment
JV1131	12/9/2011	207101	Due to Street Lights	Water		2.17	STREET LIGHT Charge
JV1131	12/9/2011	115200	A/R-Billing	Water	2.17		STREET LIGHT Charge
JV1131	12/9/2011	220100	Customer Deposits	Water	3.78		STREET LIGHT Dep Apply
JV1131	12/9/2011	115200	A/R-Billing	Water		3.78	STREET LIGHT Dep Apply
JV1131	12/9/2011	343300	Water Revenue	Water		27.39	WATER Charge
JV1131	12/9/2011	115200	A/R-Billing	Water	27.39		WATER Charge
JV1131	12/9/2011	220100	Customer Deposits	Water	91.22		WATER Dep Apply
JV1131	12/9/2011	115200	A/R-Billing	Water		91.22	WATER Dep Apply
JV1131	12/9/2011	220100	Customer Deposits	Water	5.00		WATER Penalty Dep Apply
JV1131	12/9/2011	115200	A/R-Billing	Water		5.00	WATER Penalty Dep Apply
JV1131	12/9/2011	220100	Customer Deposits	Water		100.00	WATER Dep Charge
JV1131	12/9/2011	115500	A/R WA Deposits	Water	100.00		WATER Dep Charge
JV1131	12/9/2011	101100	Cash Operating	Water	100.00		WATER Dep Payment
JV1131	12/9/2011	220100	Customer Deposits	Water		100.00	WATER Dep Payment
JV1131	12/9/2011	220100	Customer Deposits	Water	100.00		WATER Dep Payment
JV1131	12/9/2011	115500	A/R WA Deposits	Water		100.00	WATER Dep Payment

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JV1131	12/9/2011	369903	Miscellaneous Income	Water		25.00	WATER Misc
JV1131	12/9/2011	115200	A/R-Billing	Water	25.00		WATER Misc
JV1131	12/9/2011	101100	Cash Operating	Water	25.00		WATER Payment
JV1131	12/9/2011	115200	A/R-Billing	Water		25.00	WATER Payment
JV1131	12/9/2011	101100	Cash Operating	Water	100.00		WATER Payment
JV1131	12/9/2011	115200	A/R-Billing	Water		100.00	WATER Payment
JV1131	12/9/2011	207101	Due to Street Lights	Water	4.08		STREET LIGHT Adjustment
JV1131	12/9/2011	115200	A/R-Billing	Water		4.08	STREET LIGHT Adjustment
JV1131	12/9/2011	343300	Water Revenue	Water	6.00		WATER Adjustment
JV1131	12/9/2011	115200	A/R-Billing	Water		6.00	WATER Adjustment
JV1131	12/9/2011	101100	Cash Operating	Water	95.18		STREET LIGHT Payment
JV1131	12/9/2011	115200	A/R-Billing	Water		95.18	STREET LIGHT Payment
JV1131	12/9/2011	101100	Cash Operating	Water	906.21		WATER Payment
JV1131	12/9/2011	115200	A/R-Billing	Water		906.21	WATER Payment
JV1131	12/9/2011	101100	Cash Operating	Water	20.00		WATER Penalty Payment
JV1131	12/9/2011	115200	A/R-Billing	Water		20.00	WATER Penalty Payment
JV1131	12/9/2011	101100	Cash Operating	Water	15.10		STREET LIGHT Payment
JV1131	12/9/2011	115200	A/R-Billing	Water		15.10	STREET LIGHT Payment
JV1131	12/9/2011	101100	Cash Operating	Water	190.50		WATER Payment
JV1131	12/9/2011	115200	A/R-Billing	Water		190.50	WATER Payment
JV1131	12/9/2011	101100	Cash Operating	Water	25.00		WATER Miscellaneous Paymen
JV1131	12/9/2011	115200	A/R-Billing	Water		25.00	WATER Miscellaneous Paymen
JV1131	12/12/2011	207101	Due to Street Lights	Water		2.53	STREET LIGHT Charge
JV1131	12/12/2011	115200	A/R-Billing	Water	2.53		STREET LIGHT Charge
JV1131	12/12/2011	220100	Customer Deposits	Water	6.15		STREET LIGHT Dep Apply
JV1131	12/12/2011	115200	A/R-Billing	Water		6.15	STREET LIGHT Dep Apply
JV1131	12/12/2011	343300	Water Revenue	Water		22.55	WATER Charge
JV1131	12/12/2011	115200	A/R-Billing	Water	22.55		WATER Charge
JV1131	12/12/2011	220100	Customer Deposits	Water	55.21		WATER Dep Apply
JV1131	12/12/2011	115200	A/R-Billing	Water		55.21	WATER Dep Apply
JV1131	12/12/2011	220100	Customer Deposits	Water	38.64		WATER Dep Refund
JV1131	12/12/2011	220200	Refunds	Water		38.64	WATER Dep Refund
JV1131	12/12/2011	101100	Cash Operating	Water	4.47		STREET LIGHT Payment
JV1131	12/12/2011	115200	A/R-Billing	Water		4.47	STREET LIGHT Payment
JV1131	12/12/2011	101100	Cash Operating	Water	26.28		WATER Payment
JV1131	12/12/2011	115200	A/R-Billing	Water		26.28	WATER Payment
JV1131	12/12/2011	207101	Due to Street Lights	Water		2.53	STREET LIGHT Charge



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JV1131	12/12/2011	115200	A/R-Billing	Water	2.53		STREET LIGHT Charge
JV1131	12/12/2011	343300	Water Revenue	Water		12.60	WATER Charge
JV1131	12/12/2011	115200	A/R-Billing	Water	12.60		WATER Charge
JV1131	12/12/2011	369903	Miscellaneous Income	Water		25.00	WATER Misc
JV1131	12/12/2011	115200	A/R-Billing	Water	25.00		WATER Misc
JV1131	12/12/2011	101100	Cash Operating	Water	99.95		STREET LIGHT Payment
JV1131	12/12/2011	115200	A/R-Billing	Water		99.95	STREET LIGHT Payment
JV1131	12/12/2011	101100	Cash Operating	Water	1,060.10		WATER Payment
JV1131	12/12/2011	115200	A/R-Billing	Water		1,060.10	WATER Payment
JV1131	12/12/2011	101100	Cash Operating	Water	277.50		WATER Miscellaneous Paymen
JV1131	12/12/2011	115200	A/R-Billing	Water		277.50	WATER Miscellaneous Paymen
JV1131	12/12/2011	101100	Cash Operating	Water	112.16		STREET LIGHT Payment
JV1131	12/12/2011	115200	A/R-Billing	Water		112.16	STREET LIGHT Payment
JV1131	12/12/2011	101100	Cash Operating	Water	897.95		WATER Payment
JV1131	12/12/2011	115200	A/R-Billing	Water		897.95	WATER Payment
JV1131	12/12/2011	101100	Cash Operating	Water	23.72		STREET LIGHT Payment
JV1131	12/12/2011	115200	A/R-Billing	Water		23.72	STREET LIGHT Payment
JV1131	12/12/2011	101100	Cash Operating	Water	102.79		WATER Payment
JV1131	12/12/2011	115200	A/R-Billing	Water		102.79	WATER Payment
JV1131	12/12/2011	101100	Cash Operating	Water	80.00		WATER Miscellaneous Paymen
JV1131	12/12/2011	115200	A/R-Billing	Water		80.00	WATER Miscellaneous Paymen
JV1131	12/12/2011	101100	Cash Operating	Water	25.00		WATER Penalty Payment
JV1131	12/12/2011	115200	A/R-Billing	Water		25.00	WATER Penalty Payment
JV1131	12/13/2011	101100	Cash Operating	Water	165.75		STREET LIGHT Payment
JV1131	12/13/2011	115200	A/R-Billing	Water		165.75	STREET LIGHT Payment
JV1131	12/13/2011	101100	Cash Operating	Water	1,294.03		WATER Payment
JV1131	12/13/2011	115200	A/R-Billing	Water		1,294.03	WATER Payment
JV1131	12/13/2011	101100	Cash Operating	Water	30.00		WATER Miscellaneous Paymen
JV1131	12/13/2011	115200	A/R-Billing	Water		30.00	WATER Miscellaneous Paymen
JV1131	12/13/2011	101100	Cash Operating	Water	30.00		WATER Penalty Payment
JV1131	12/13/2011	115200	A/R-Billing	Water		30.00	WATER Penalty Payment
JV1131	12/13/2011	101100	Cash Operating	Water		100.00	WATER DR
JV1131	12/13/2011	220100	Customer Deposits	Water	100.00		WATER DR
JV1131	12/13/2011	369903	Miscellaneous Income	Water		25.00	WATER Misc
JV1131	12/13/2011	115200	A/R-Billing	Water	25.00		WATER Misc
JV1131	12/14/2011	101100	Cash Operating	Water	3.62		STREET LIGHT Payment

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JV1131	12/14/2011	115200	A/R-Billing	Water		3.62	STREET LIGHT Payment
JV1131	12/14/2011	101100	Cash Operating	Water	33.29		WATER Payment
JV1131	12/14/2011	115200	A/R-Billing	Water		33.29	WATER Payment
JV1131	12/14/2011	101100	Cash Operating	Water	63.39		STREET LIGHT Payment
JV1131	12/14/2011	115200	A/R-Billing	Water		63.39	STREET LIGHT Payment
JV1131	12/14/2011	101100	Cash Operating	Water	665.06		WATER Payment
JV1131	12/14/2011	115200	A/R-Billing	Water		665.06	WATER Payment
JV1131	12/14/2011	101100	Cash Operating	Water	17.59		WATER Payment
JV1131	12/14/2011	115200	A/R-Billing	Water		17.59	WATER Payment
JV1131	12/14/2011	101100	Cash Operating	Water	17.59		WATER Payment
JV1131	12/14/2011	115200	A/R-Billing	Water		17.59	WATER Payment
JV1131	12/14/2011	101100	Cash Operating	Water	3.62		STREET LIGHT Payment
JV1131	12/14/2011	115200	A/R-Billing	Water		3.62	STREET LIGHT Payment
JV1131	12/14/2011	101100	Cash Operating	Water	28.79		WATER Payment
JV1131	12/14/2011	115200	A/R-Billing	Water		28.79	WATER Payment
JV1131	12/14/2011	101100	Cash Operating	Water	54.23		STREET LIGHT Payment
JV1131	12/14/2011	115200	A/R-Billing	Water		54.23	STREET LIGHT Payment
JV1131	12/14/2011	101100	Cash Operating	Water	552.98		WATER Payment
JV1131	12/14/2011	115200	A/R-Billing	Water		552.98	WATER Payment
JV1131	12/14/2011	101100	Cash Operating	Water	25.00		WATER Miscellaneous Paymen
JV1131	12/14/2011	115200	A/R-Billing	Water		25.00	WATER Miscellaneous Paymen
JV1131	12/14/2011	101100	Cash Operating	Water	10.86		STREET LIGHT Payment
JV1131	12/14/2011	115200	A/R-Billing	Water		10.86	STREET LIGHT Payment
JV1131	12/14/2011	101100	Cash Operating	Water	98.49		WATER Payment
JV1131	12/14/2011	115200	A/R-Billing	Water		98.49	WATER Payment
JV1131	12/14/2011	207101	Due to Street Lights	Water		3.43	STREET LIGHT Charge
JV1131	12/14/2011	115200	A/R-Billing	Water	3.43		STREET LIGHT Charge
JV1131	12/14/2011	343300	Water Revenue	Water		13.83	WATER Charge
JV1131	12/14/2011	115200	A/R-Billing	Water	13.83		WATER Charge
JV1131	12/15/2011	101100	Cash Operating	Water	2,235.48		STREET LIGHT Payment
JV1131	12/15/2011	115200	A/R-Billing	Water		2,235.48	STREET LIGHT Payment
JV1131	12/15/2011	101100	Cash Operating	Water	18,482.19		WATER Payment
JV1131	12/15/2011	115200	A/R-Billing	Water		18,482.19	WATER Payment
JV1131	12/15/2011	101100	Cash Operating	Water	140.00		WATER Miscellaneous Paymen
JV1131	12/15/2011	115200	A/R-Billing	Water		140.00	WATER Miscellaneous Paymen
JV1131	12/15/2011	101100	Cash Operating	Water	86.47		STREET LIGHT Payment
JV1131	12/15/2011	115200	A/R-Billing	Water		86.47	STREET LIGHT Payment
JV1131	12/15/2011	101100	Cash Operating	Water	859.49		WATER Payment

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JV1131	12/15/2011	115200	A/R-Billing	Water		859.49	WATER Payment
JV1131	12/15/2011	101100	Cash Operating	Water		3.62	STREET LIGHT Return Chck
JV1131	12/15/2011	115200	A/R-Billing	Water	3.62		STREET LIGHT Return Chck
JV1131	12/15/2011	101100	Cash Operating	Water		22.22	WATER Return Chck
JV1131	12/15/2011	115200	A/R-Billing	Water	22.22		WATER Return Chck
JV1131	12/15/2011	101100	Cash Operating	Water		25.00	WATER Miscellaneous Return
JV1131	12/15/2011	115200	A/R-Billing	Water	25.00		WATER Miscellaneous Return
JV1131	12/15/2011	101100	Cash Operating	Water	3.62		STREET LIGHT Payment
JV1131	12/15/2011	115200	A/R-Billing	Water		3.62	STREET LIGHT Payment
JV1131	12/15/2011	101100	Cash Operating	Water	20.88		WATER Payment
JV1131	12/15/2011	115200	A/R-Billing	Water		20.88	WATER Payment
JV1131	12/15/2011	101100	Cash Operating	Water	3.62		STREET LIGHT Payment
JV1131	12/15/2011	115200	A/R-Billing	Water		3.62	STREET LIGHT Payment
JV1131	12/15/2011	101100	Cash Operating	Water	31.14		WATER Payment
JV1131	12/15/2011	115200	A/R-Billing	Water		31.14	WATER Payment
JV1131	12/15/2011	101100	Cash Operating	Water	28.96		STREET LIGHT Payment
JV1131	12/15/2011	115200	A/R-Billing	Water		28.96	STREET LIGHT Payment
JV1131	12/15/2011	101100	Cash Operating	Water	289.75		WATER Payment
JV1131	12/15/2011	115200	A/R-Billing	Water		289.75	WATER Payment
JV1131	12/15/2011	101100	Cash Operating	Water	25.00		WATER Miscellaneous Paymen
JV1131	12/15/2011	115200	A/R-Billing	Water		25.00	WATER Miscellaneous Paymen
JV1131	12/15/2011	101100	Cash Operating	Water	1.57		STREET LIGHT Payment
JV1131	12/15/2011	115200	A/R-Billing	Water		1.57	STREET LIGHT Payment
JV1131	12/15/2011	101100	Cash Operating	Water	8.36		WATER Payment
JV1131	12/15/2011	115200	A/R-Billing	Water		8.36	WATER Payment
JV1131	12/15/2011	101100	Cash Operating	Water	3.62		STREET LIGHT Payment
JV1131	12/15/2011	115200	A/R-Billing	Water		3.62	STREET LIGHT Payment
JV1131	12/15/2011	101100	Cash Operating	Water	36.54		WATER Payment
JV1131	12/15/2011	115200	A/R-Billing	Water		36.54	WATER Payment
JV1131	12/15/2011	101100	Cash Operating	Water	88.97		STREET LIGHT Payment
JV1131	12/15/2011	115200	A/R-Billing	Water		88.97	STREET LIGHT Payment
JV1131	12/15/2011	101100	Cash Operating	Water	756.74		WATER Payment
JV1131	12/15/2011	115200	A/R-Billing	Water		756.74	WATER Payment
JV1131	12/15/2011	101100	Cash Operating	Water	3.62		STREET LIGHT Payment
JV1131	12/15/2011	115200	A/R-Billing	Water		3.62	STREET LIGHT Payment
JV1131	12/15/2011	101100	Cash Operating	Water	36.63		WATER Payment
JV1131	12/15/2011	115200	A/R-Billing	Water		36.63	WATER Payment
JV1131	12/15/2011	101100	Cash Operating	Water	62.69		STREET LIGHT Payment

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JV1131	12/15/2011	115200	A/R-Billing	Water		62.69	STREET LIGHT Payment
JV1131	12/15/2011	101100	Cash Operating	Water	543.96		WATER Payment
JV1131	12/15/2011	115200	A/R-Billing	Water		543.96	WATER Payment
JV1131	12/15/2011	101100	Cash Operating	Water	51.66		STREET LIGHT Payment
JV1131	12/15/2011	115200	A/R-Billing	Water		51.66	STREET LIGHT Payment
JV1131	12/15/2011	101100	Cash Operating	Water	509.92		WATER Payment
JV1131	12/15/2011	115200	A/R-Billing	Water		509.92	WATER Payment
JV1131	12/15/2011	101100	Cash Operating	Water	25.00		WATER Miscellaneous Paymen
JV1131	12/15/2011	115200	A/R-Billing	Water		25.00	WATER Miscellaneous Paymen
JV1131	12/16/2011	101100	Cash Operating	Water	7.40		STREET LIGHT Payment
JV1131	12/16/2011	115200	A/R-Billing	Water		7.40	STREET LIGHT Payment
JV1131	12/16/2011	101100	Cash Operating	Water	46.58		WATER Payment
JV1131	12/16/2011	115200	A/R-Billing	Water		46.58	WATER Payment
JV1131	12/16/2011	101100	Cash Operating	Water	31.28		WATER Miscellaneous Paymen
JV1131	12/16/2011	115200	A/R-Billing	Water		31.28	WATER Miscellaneous Paymen
JV1131	12/16/2011	101100	Cash Operating	Water	5.00		WATER Penalty Payment
JV1131	12/16/2011	115200	A/R-Billing	Water		5.00	WATER Penalty Payment
JV1131	12/16/2011	101100	Cash Operating	Water	3.62		STREET LIGHT Payment
JV1131	12/16/2011	115200	A/R-Billing	Water		3.62	STREET LIGHT Payment
JV1131	12/16/2011	101100	Cash Operating	Water	37.21		WATER Payment
JV1131	12/16/2011	115200	A/R-Billing	Water		37.21	WATER Payment
JV1131	12/16/2011	101100	Cash Operating	Water	87.14		STREET LIGHT Payment
JV1131	12/16/2011	115200	A/R-Billing	Water		87.14	STREET LIGHT Payment
JV1131	12/16/2011	101100	Cash Operating	Water	799.79		WATER Payment
JV1131	12/16/2011	115200	A/R-Billing	Water		799.79	WATER Payment
JV1131	12/16/2011	101100	Cash Operating	Water	17.03		STREET LIGHT Payment
JV1131	12/16/2011	115200	A/R-Billing	Water		17.03	STREET LIGHT Payment
JV1131	12/16/2011	101100	Cash Operating	Water	189.13		WATER Payment
JV1131	12/16/2011	115200	A/R-Billing	Water		189.13	WATER Payment
JV1131	12/16/2011	343300	Water Revenue	Water		830.00	WATER Penalty
JV1131	12/16/2011	115200	A/R-Billing	Water	830.00		WATER Penalty
JV1131	12/19/2011	220200	Refunds	Water		66.00	WATER Refunds
JV1131	12/19/2011	115200	A/R-Billing	Water	66.00		WATER Refunds
JV1131	12/19/2011	101100	Cash Operating	Water		3.62	STREET LIGHT Return Chck
JV1131	12/19/2011	115200	A/R-Billing	Water	3.62		STREET LIGHT Return Chck
JV1131	12/19/2011	101100	Cash Operating	Water		18.00	WATER Return Chck
JV1131	12/19/2011	115200	A/R-Billing	Water	18.00		WATER Return Chck
JV1131	12/19/2011	101100	Cash Operating	Water	15.60		STREET LIGHT Payment

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JV1131	12/19/2011	115200	A/R-Billing	Water		15.60	STREET LIGHT Payment
JV1131	12/19/2011	101100	Cash Operating	Water	474.85		WATER Payment
JV1131	12/19/2011	115200	A/R-Billing	Water		474.85	WATER Payment
JV1131	12/19/2011	101100	Cash Operating	Water	69.67		WATER Penalty Payment
JV1131	12/19/2011	115200	A/R-Billing	Water		69.67	WATER Penalty Payment
JV1131	12/19/2011	220100	Customer Deposits	Water		100.00	WATER Dep Charge
JV1131	12/19/2011	115500	A/R WA Deposits	Water	100.00		WATER Dep Charge
JV1131	12/19/2011	101100	Cash Operating	Water	100.00		WATER Dep Payment
JV1131	12/19/2011	220100	Customer Deposits	Water		100.00	WATER Dep Payment
JV1131	12/19/2011	220100	Customer Deposits	Water	100.00		WATER Dep Payment
JV1131	12/19/2011	115500	A/R WA Deposits	Water		100.00	WATER Dep Payment
JV1131	12/19/2011	369903	Miscellaneous Income	Water		25.00	WATER Misc
JV1131	12/19/2011	115200	A/R-Billing	Water	25.00		WATER Misc
JV1131	12/19/2011	101100	Cash Operating	Water	25.00		WATER Miscellaneous Paymen
JV1131	12/19/2011	115200	A/R-Billing	Water		25.00	WATER Miscellaneous Paymen
JV1131	12/19/2011	101100	Cash Operating	Water	3.78		STREET LIGHT Payment
JV1131	12/19/2011	115200	A/R-Billing	Water		3.78	STREET LIGHT Payment
JV1131	12/19/2011	101100	Cash Operating	Water	66.22		WATER Payment
JV1131	12/19/2011	115200	A/R-Billing	Water		66.22	WATER Payment
JV1131	12/19/2011	101100	Cash Operating	Water	10.00		WATER Penalty Payment
JV1131	12/19/2011	115200	A/R-Billing	Water		10.00	WATER Penalty Payment
JV1131	12/19/2011	207101	Due to Street Lights	Water		5,668.65	STREET LIGHT Charge
JV1131	12/19/2011	115200	A/R-Billing	Water	5,668.65		STREET LIGHT Charge
JV1131	12/19/2011	101100	Cash Operating	Water	193.98		STREET LIGHT Payment
JV1131	12/19/2011	115200	A/R-Billing	Water		193.98	STREET LIGHT Payment
JV1131	12/19/2011	343300	Water Revenue	Water		45,437.60	WATER Charge
JV1131	12/19/2011	115200	A/R-Billing	Water	45,437.60		WATER Charge
JV1131	12/19/2011	101100	Cash Operating	Water	1,656.65		WATER Payment
JV1131	12/19/2011	115200	A/R-Billing	Water		1,656.65	WATER Payment
JV1131	12/19/2011	101100	Cash Operating	Water		1,850.63	WATER Redist Payment
JV1131	12/19/2011	115200	A/R-Billing	Water	1,850.63		WATER Redist Payment
JV1131	12/20/2011	101100	Cash Operating	Water	3.62		STREET LIGHT Payment
JV1131	12/20/2011	115200	A/R-Billing	Water		3.62	STREET LIGHT Payment
JV1131	12/20/2011	101100	Cash Operating	Water	32.66		WATER Payment
JV1131	12/20/2011	115200	A/R-Billing	Water		32.66	WATER Payment
JV1131	12/20/2011	101100	Cash Operating	Water	5.00		WATER Penalty Payment
JV1131	12/20/2011	115200	A/R-Billing	Water		5.00	WATER Penalty Payment

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JV1131	12/20/2011	101100	Cash Operating	Water	3.62		STREET LIGHT Payment
JV1131	12/20/2011	115200	A/R-Billing	Water		3.62	STREET LIGHT Payment
JV1131	12/20/2011	101100	Cash Operating	Water	22.79		WATER Payment
JV1131	12/20/2011	115200	A/R-Billing	Water		22.79	WATER Payment
JV1131	12/20/2011	343300	Water Revenue	Water	5.00		WATER Penalty Adjustment
JV1131	12/20/2011	115200	A/R-Billing	Water		5.00	WATER Penalty Adjustment
JV1131	12/21/2011	369903	Miscellaneous Income	Water		25.00	WATER Misc
JV1131	12/21/2011	115200	A/R-Billing	Water	25.00		WATER Misc
JV1131	12/21/2011	101100	Cash Operating	Water	25.00		WATER Miscellaneous Paymen
JV1131	12/21/2011	115200	A/R-Billing	Water		25.00	WATER Miscellaneous Paymen
JV1131	12/21/2011	369903	Miscellaneous Income	Water		150.00	WATER Misc
JV1131	12/21/2011	115200	A/R-Billing	Water	150.00		WATER Misc
JV1131	12/21/2011	101100	Cash Operating	Water		3.62	STREET LIGHT Return Chck
JV1131	12/21/2011	115200	A/R-Billing	Water	3.62		STREET LIGHT Return Chck
JV1131	12/21/2011	101100	Cash Operating	Water		21.63	WATER Return Chck
JV1131	12/21/2011	115200	A/R-Billing	Water	21.63		WATER Return Chck
JV1131	12/21/2011	343300	Water Revenue	Water	0.71		WATER Redist Adjustment
JV1131	12/21/2011	115200	A/R-Billing	Water		0.71	WATER Redist Adjustment
JV1131	12/21/2011	101100	Cash Operating	Water	15.87		MOSQUITO Payment
JV1131	12/21/2011	115200	A/R-Billing	Water		15.87	MOSQUITO Payment
JV1131	12/21/2011	101100	Cash Operating	Water	148.41		STREET LIGHT Payment
JV1131	12/21/2011	115200	A/R-Billing	Water		148.41	STREET LIGHT Payment
JV1131	12/21/2011	101100	Cash Operating	Water	850.26		WATER Payment
JV1131	12/21/2011	115200	A/R-Billing	Water		850.26	WATER Payment
JV1131	12/21/2011	101100	Cash Operating	Water	105.00		WATER Miscellaneous Paymen
JV1131	12/21/2011	115200	A/R-Billing	Water		105.00	WATER Miscellaneous Paymen
JV1131	12/21/2011	101100	Cash Operating	Water	175.00		WATER Penalty Payment
JV1131	12/21/2011	115200	A/R-Billing	Water		175.00	WATER Penalty Payment
JV1131	12/21/2011	343300	Water Revenue	Water		0.71	WATER Redist Adjustment
JV1131	12/21/2011	115200	A/R-Billing	Water	0.71		WATER Redist Adjustment
JV1131	12/21/2011	101100	Cash Operating	Water	3.62		STREET LIGHT Payment
JV1131	12/21/2011	115200	A/R-Billing	Water		3.62	STREET LIGHT Payment
JV1131	12/21/2011	101100	Cash Operating	Water	44.83		WATER Payment
JV1131	12/21/2011	115200	A/R-Billing	Water		44.83	WATER Payment
JV1131	12/21/2011	101100	Cash Operating	Water	5.00		WATER Penalty Payment
JV1131	12/21/2011	115200	A/R-Billing	Water		5.00	WATER Penalty Payment

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Total JV1131					101,525.14	101,525.14	
JV1129	12/22/2011	514315	Legal	Drainage	8,589.87		Lewis Longman invoice posted to wrong GL Account
JV1129	12/22/2011	514310	Attorney	Drainage		8,589.87	Lewis Longman invoice posted to wrong GL Account
Total JV1129					8,589.87	8,589.87	
JV1130	12/22/2011	572430	Electric - Parks & Median Signs	Parks	15.04		Correct Posting Errors
JV1130	12/22/2011	538430	Electric - Pump Station	Parks		15.04	Correct Posting Errors
JV1130	12/22/2011	541430	Electric - St Lights	Street Lights	7,650.43		Correct Posting Errors
JV1130	12/22/2011	541430	Electric - St Lights	Parks		7,650.43	Correct Posting Errors
Total JV1130					7,665.47	7,665.47	
JV1131	12/22/2011	207101	Due to Street Lights	Water		0.45	STREET LIGHT Charge
JV1131	12/22/2011	115200	A/R-Billing	Water	0.45		STREET LIGHT Charge
JV1131	12/22/2011	220100	Customer Deposits	Water	16.47		STREET LIGHT Dep Apply
JV1131	12/22/2011	115200	A/R-Billing	Water		16.47	STREET LIGHT Dep Apply
JV1131	12/22/2011	343300	Water Revenue	Water		2.52	WATER Charge
JV1131	12/22/2011	115200	A/R-Billing	Water	2.52		WATER Charge
JV1131	12/22/2011	220100	Customer Deposits	Water	68.53		WATER Dep Apply
JV1131	12/22/2011	115200	A/R-Billing	Water		68.53	WATER Dep Apply
JV1131	12/22/2011	220100	Customer Deposits	Water	15.00		WATER Penalty Dep Apply
JV1131	12/22/2011	115200	A/R-Billing	Water		15.00	WATER Penalty Dep Apply
JV1131	12/22/2011	101100	Cash Operating	Water	4.47		STREET LIGHT Payment
JV1131	12/22/2011	115200	A/R-Billing	Water		4.47	STREET LIGHT Payment
JV1131	12/22/2011	101100	Cash Operating	Water	44.53		WATER Payment
JV1131	12/22/2011	115200	A/R-Billing	Water		44.53	WATER Payment
JV1131	12/22/2011	101100	Cash Operating	Water	5.00		WATER Penalty Payment
JV1131	12/22/2011	115200	A/R-Billing	Water		5.00	WATER Penalty Payment
JV1131	12/23/2011	101100	Cash Operating	Water	100.00		WATER Dep Payment
JV1131	12/23/2011	220100	Customer Deposits	Water		100.00	WATER Dep Payment
JV1131	12/23/2011	220100	Customer Deposits	Water	100.00		WATER Dep Payment
JV1131	12/23/2011	115500	A/R WA Deposits	Water		100.00	WATER Dep Payment

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JV1131	12/23/2011	101100	Cash Operating	Water	20.84		WATER Payment
JV1131	12/23/2011	115200	A/R-Billing	Water		20.84	WATER Payment
JV1131	12/23/2011	101100	Cash Operating	Water	50.00		WATER Miscellaneous Paymen
JV1131	12/23/2011	115200	A/R-Billing	Water		50.00	WATER Miscellaneous Paymen
JV1131	12/23/2011	101100	Cash Operating	Water	5.00		WATER Penalty Payment
JV1131	12/23/2011	115200	A/R-Billing	Water		5.00	WATER Penalty Payment
JV1131	12/23/2011	101100	Cash Operating	Water	3.62		STREET LIGHT Payment
JV1131	12/23/2011	115200	A/R-Billing	Water		3.62	STREET LIGHT Payment
JV1131	12/23/2011	101100	Cash Operating	Water	13.89		WATER Payment
JV1131	12/23/2011	115200	A/R-Billing	Water		13.89	WATER Payment
JV1131	12/23/2011	101100	Cash Operating	Water	3.62		STREET LIGHT Payment
JV1131	12/23/2011	115200	A/R-Billing	Water		3.62	STREET LIGHT Payment
JV1131	12/23/2011	101100	Cash Operating	Water	24.45		WATER Payment
JV1131	12/23/2011	115200	A/R-Billing	Water		24.45	WATER Payment
JV1131	12/27/2011	343300	Water Revenue	Water	5.00		WATER Penalty Adjustmnet
JV1131	12/27/2011	115200	A/R-Billing	Water		5.00	WATER Penalty Adjustmnet
JV1131	12/27/2011	101100	Cash Operating	Water	136.03		STREET LIGHT Payment
JV1131	12/27/2011	115200	A/R-Billing	Water		136.03	STREET LIGHT Payment
JV1131	12/27/2011	101100	Cash Operating	Water	1,168.48		WATER Payment
JV1131	12/27/2011	115200	A/R-Billing	Water		1,168.48	WATER Payment
JV1131	12/27/2011	101100	Cash Operating	Water	25.00		WATER Penalty Payment
JV1131	12/27/2011	115200	A/R-Billing	Water		25.00	WATER Penalty Payment
JV1131	12/27/2011	101100	Cash Operating	Water	94.29		STREET LIGHT Payment
JV1131	12/27/2011	115200	A/R-Billing	Water		94.29	STREET LIGHT Payment
JV1131	12/27/2011	101100	Cash Operating	Water	1,104.12		WATER Payment
JV1131	12/27/2011	115200	A/R-Billing	Water		1,104.12	WATER Payment
JV1131	12/27/2011	101100	Cash Operating	Water	40.00		WATER Penalty Payment
JV1131	12/27/2011	115200	A/R-Billing	Water		40.00	WATER Penalty Payment
JV1131	12/27/2011	220200	Refunds	Water		97.36	WATER Refunds
JV1131	12/27/2011	115200	A/R-Billing	Water	97.36		WATER Refunds
JV1131	12/27/2011	101100	Cash Operating	Water	74.95		STREET LIGHT Payment
JV1131	12/27/2011	115200	A/R-Billing	Water		74.95	STREET LIGHT Payment
JV1131	12/27/2011	101100	Cash Operating	Water	703.06		WATER Payment
JV1131	12/27/2011	115200	A/R-Billing	Water		703.06	WATER Payment
JV1131	12/27/2011	101100	Cash Operating	Water	5.00		WATER Penalty Payment
JV1131	12/27/2011	115200	A/R-Billing	Water		5.00	WATER Penalty Payment
JV1131	12/27/2011	101100	Cash Operating	Water	36.36		STREET LIGHT Payment
JV1131	12/27/2011	115200	A/R-Billing	Water		36.36	STREET LIGHT Payment



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

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
JV1131	12/27/2011	101100	Cash Operating	Water	420.00		WATER Payment
JV1131	12/27/2011	115200	A/R-Billing	Water		420.00	WATER Payment
JV1131	12/27/2011	101100	Cash Operating	Water	25.00		WATER Penalty Payment
JV1131	12/27/2011	115200	A/R-Billing	Water		25.00	WATER Penalty Payment
JV1131	12/28/2011	343300	Water Revenue	Water	589.59		WATER Adjustment
JV1131	12/28/2011	115200	A/R-Billing	Water		589.59	WATER Adjustment
JV1131	12/28/2011	220100	Customer Deposits	Water		100.00	WATER Dep Charge
JV1131	12/28/2011	115500	A/R WA Deposits	Water	100.00		WATER Dep Charge
JV1131	12/28/2011	101100	Cash Operating	Water	100.00		WATER Dep Payment
JV1131	12/28/2011	220100	Customer Deposits	Water		100.00	WATER Dep Payment
JV1131	12/28/2011	220100	Customer Deposits	Water	100.00		WATER Dep Payment
JV1131	12/28/2011	115500	A/R WA Deposits	Water		100.00	WATER Dep Payment
JV1131	12/28/2011	369903	Miscellaneous Income	Water		25.00	WATER Misc
JV1131	12/28/2011	115200	A/R-Billing	Water	25.00		WATER Misc
JV1131	12/28/2011	101100	Cash Operating	Water	41.54		WATER Payment
JV1131	12/28/2011	115200	A/R-Billing	Water		41.54	WATER Payment
JV1131	12/28/2011	101100	Cash Operating	Water	5.00		WATER Penalty Payment
JV1131	12/28/2011	115200	A/R-Billing	Water		5.00	WATER Penalty Payment
JV1131	12/28/2011	101100	Cash Operating	Water	141.04		STREET LIGHT Payment
JV1131	12/28/2011	115200	A/R-Billing	Water		141.04	STREET LIGHT Payment
JV1131	12/28/2011	101100	Cash Operating	Water	1,196.20		WATER Payment
JV1131	12/28/2011	115200	A/R-Billing	Water		1,196.20	WATER Payment
JV1131	12/28/2011	101100	Cash Operating	Water	25.00		WATER Penalty Payment
JV1131	12/28/2011	115200	A/R-Billing	Water		25.00	WATER Penalty Payment
JV1131	12/28/2011	343300	Water Revenue	Water	287.05		WATER Adjustment
JV1131	12/28/2011	115200	A/R-Billing	Water		287.05	WATER Adjustment
JV1131	12/28/2011	369903	Miscellaneous Income	Water		25.00	WATER Misc
JV1131	12/28/2011	115200	A/R-Billing	Water	25.00		WATER Misc
JV1131	12/29/2011	207101	Due to Street Lights	Water		1.21	STREET LIGHT Charge
JV1131	12/29/2011	115200	A/R-Billing	Water	1.21		STREET LIGHT Charge
JV1131	12/29/2011	220100	Customer Deposits	Water	5.45		STREET LIGHT Dep Apply
JV1131	12/29/2011	115200	A/R-Billing	Water		5.45	STREET LIGHT Dep Apply
JV1131	12/29/2011	343300	Water Revenue	Water		8.46	WATER Charge
JV1131	12/29/2011	115200	A/R-Billing	Water	8.46		WATER Charge
JV1131	12/29/2011	220100	Customer Deposits	Water	33.85		WATER Dep Apply
JV1131	12/29/2011	115200	A/R-Billing	Water		33.85	WATER Dep Apply

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

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
JV1131	12/29/2011	220100	Customer Deposits	Water	10.70		WATER Dep Refund
JV1131	12/29/2011	220200	Refunds	Water		10.70	WATER Dep Refund
JV1131	12/29/2011	369903	Miscellaneous Income	Water		25.00	WATER Misc
JV1131	12/29/2011	115200	A/R-Billing	Water	25.00		WATER Misc
JV1131	12/29/2011	101100	Cash Operating	Water	25.00		WATER Miscellaneous Paymen
JV1131	12/29/2011	115200	A/R-Billing	Water		25.00	WATER Miscellaneous Paymen
JV1131	12/29/2011	207101	Due to Street Lights	Water		1.21	STREET LIGHT Charge
JV1131	12/29/2011	115200	A/R-Billing	Water	1.21		STREET LIGHT Charge
JV1131	12/29/2011	343300	Water Revenue	Water		6.00	WATER Charge
JV1131	12/29/2011	115200	A/R-Billing	Water	6.00		WATER Charge
JV1131	12/29/2011	220100	Customer Deposits	Water		100.00	WATER Dep Charge
JV1131	12/29/2011	115500	A/R WA Deposits	Water	100.00		WATER Dep Charge
JV1131	12/29/2011	101100	Cash Operating	Water	100.00		WATER Dep Payment
JV1131	12/29/2011	220100	Customer Deposits	Water		100.00	WATER Dep Payment
JV1131	12/29/2011	220100	Customer Deposits	Water	100.00		WATER Dep Payment
JV1131	12/29/2011	115500	A/R WA Deposits	Water		100.00	WATER Dep Payment
JV1131	12/29/2011	369903	Miscellaneous Income	Water		25.00	WATER Misc
JV1131	12/29/2011	115200	A/R-Billing	Water	25.00		WATER Misc
JV1131	12/29/2011	101100	Cash Operating	Water	25.00		WATER Miscellaneous Paymen
JV1131	12/29/2011	115200	A/R-Billing	Water		25.00	WATER Miscellaneous Paymen
JV1131	12/29/2011	207101	Due to Street Lights	Water		1.49	STREET LIGHT Charge
JV1131	12/29/2011	115200	A/R-Billing	Water	1.49		STREET LIGHT Charge
JV1131	12/29/2011	220100	Customer Deposits	Water	5.05		STREET LIGHT Dep Apply
JV1131	12/29/2011	115200	A/R-Billing	Water		5.05	STREET LIGHT Dep Apply
JV1131	12/29/2011	343300	Water Revenue	Water		6.00	WATER Charge
JV1131	12/29/2011	115200	A/R-Billing	Water	6.00		WATER Charge
JV1131	12/29/2011	220100	Customer Deposits	Water	19.95		WATER Dep Apply
JV1131	12/29/2011	115200	A/R-Billing	Water		19.95	WATER Dep Apply
JV1131	12/29/2011	220100	Customer Deposits	Water	25.00		WATER Penalty Dep Apply
JV1131	12/29/2011	115200	A/R-Billing	Water		25.00	WATER Penalty Dep Apply
JV1131	12/29/2011	101100	Cash Operating	Water	103.93		STREET LIGHT Payment
JV1131	12/29/2011	115200	A/R-Billing	Water		103.93	STREET LIGHT Payment
JV1131	12/29/2011	101100	Cash Operating	Water	757.27		WATER Payment
JV1131	12/29/2011	115200	A/R-Billing	Water		757.27	WATER Payment
JV1131	12/29/2011	101100	Cash Operating	Water	15.00		WATER Penalty Payment
JV1131	12/29/2011	115200	A/R-Billing	Water		15.00	WATER Penalty Payment

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

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
JV1131	12/29/2011	101100	Cash Operating	Water	12.56		STREET LIGHT Payment
JV1131	12/29/2011	115200	A/R-Billing	Water		12.56	STREET LIGHT Payment
JV1131	12/29/2011	101100	Cash Operating	Water	148.39		WATER Payment
JV1131	12/29/2011	115200	A/R-Billing	Water		148.39	WATER Payment
JV1131	12/29/2011	101100	Cash Operating	Water	5.00		WATER Penalty Payment
JV1131	12/29/2011	115200	A/R-Billing	Water		5.00	WATER Penalty Payment
JV1131	12/29/2011	101100	Cash Operating	Water	14.48		STREET LIGHT Payment
JV1131	12/29/2011	115200	A/R-Billing	Water		14.48	STREET LIGHT Payment
JV1131	12/29/2011	101100	Cash Operating	Water	221.74		WATER Payment
JV1131	12/29/2011	115200	A/R-Billing	Water		221.74	WATER Payment
JV1131	12/29/2011	101100	Cash Operating	Water	25.00		WATER Miscellaneous Paymen
JV1131	12/29/2011	115200	A/R-Billing	Water		25.00	WATER Miscellaneous Paymen
JV1131	12/29/2011	101100	Cash Operating	Water	5.00		WATER Penalty Payment
JV1131	12/29/2011	115200	A/R-Billing	Water		5.00	WATER Penalty Payment
JV1131	12/29/2011	101100	Cash Operating	Water	133.98		WATER Payment
JV1131	12/29/2011	115200	A/R-Billing	Water		133.98	WATER Payment
JV1131	12/29/2011	101100	Cash Operating	Water	5.00		WATER Penalty Payment
JV1131	12/29/2011	115200	A/R-Billing	Water		5.00	WATER Penalty Payment
JV1131	12/29/2011	207101	Due to Street Lights	Water		1.49	STREET LIGHT Charge
JV1131	12/29/2011	115200	A/R-Billing	Water	1.49		STREET LIGHT Charge
JV1131	12/29/2011	220100	Customer Deposits	Water	5.96		STREET LIGHT Dep Apply
JV1131	12/29/2011	115200	A/R-Billing	Water		5.96	STREET LIGHT Dep Apply
JV1131	12/29/2011	343300	Water Revenue	Water		10.40	WATER Charge
JV1131	12/29/2011	115200	A/R-Billing	Water	10.40		WATER Charge
JV1131	12/29/2011	220100	Customer Deposits	Water	41.67		WATER Dep Apply
JV1131	12/29/2011	115200	A/R-Billing	Water		41.67	WATER Dep Apply
JV1131	12/29/2011	220100	Customer Deposits	Water	52.37		WATER Dep Refund
JV1131	12/29/2011	220200	Refunds	Water		52.37	WATER Dep Refund
JV1131	12/30/2011	101100	Cash Operating	Water	7.24		STREET LIGHT Payment
JV1131	12/30/2011	115200	A/R-Billing	Water		7.24	STREET LIGHT Payment
JV1131	12/30/2011	101100	Cash Operating	Water	65.50		WATER Payment
JV1131	12/30/2011	115200	A/R-Billing	Water		65.50	WATER Payment
JV1131	12/30/2011	101100	Cash Operating	Water	5.00		WATER Penalty Payment
JV1131	12/30/2011	115200	A/R-Billing	Water		5.00	WATER Penalty Payment
JV1131	12/30/2011	101100	Cash Operating	Water	7.24		STREET LIGHT Payment
JV1131	12/30/2011	115200	A/R-Billing	Water		7.24	STREET LIGHT Payment
JV1131	12/30/2011	101100	Cash Operating	Water	105.31		WATER Payment
JV1131	12/30/2011	115200	A/R-Billing	Water		105.31	WATER Payment

**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>
JV1131	12/30/2011	101100	Cash Operating	Water	5.00		WATER Penalty Payment
JV1131	12/30/2011	115200	A/R-Billing	Water		5.00	WATER Penalty Payment
JV1131	12/30/2011	101100	Cash Operating	Water	7.24		STREET LIGHT Payment
JV1131	12/30/2011	115200	A/R-Billing	Water		7.24	STREET LIGHT Payment
JV1131	12/30/2011	101100	Cash Operating	Water	31.47		WATER Payment
JV1131	12/30/2011	115200	A/R-Billing	Water		31.47	WATER Payment
JV1131	12/30/2011	101100	Cash Operating	Water	3.62		STREET LIGHT Payment
JV1131	12/30/2011	115200	A/R-Billing	Water		3.62	STREET LIGHT Payment
JV1131	12/30/2011	101100	Cash Operating	Water	51.38		WATER Payment
JV1131	12/30/2011	115200	A/R-Billing	Water		51.38	WATER Payment
JV1131	12/30/2011	101100	Cash Operating	Water	5.00		WATER Penalty Payment
JV1131	12/30/2011	115200	A/R-Billing	Water		5.00	WATER Penalty Payment
JV1131	12/30/2011	101100	Cash Operating	Water	7.24		STREET LIGHT Payment
JV1131	12/30/2011	115200	A/R-Billing	Water		7.24	STREET LIGHT Payment
JV1131	12/30/2011	101100	Cash Operating	Water	83.89		WATER Payment
JV1131	12/30/2011	115200	A/R-Billing	Water		83.89	WATER Payment
JV1131	12/30/2011	101100	Cash Operating	Water	5.00		WATER Penalty Payment
JV1131	12/30/2011	115200	A/R-Billing	Water		5.00	WATER Penalty Payment
JV1131	12/30/2011	101100	Cash Operating	Water	45.19		WATER Miscellaneous Paymen
JV1131	12/30/2011	115200	A/R-Billing	Water		45.19	WATER Miscellaneous Paymen
JV1131	12/30/2011	101100	Cash Operating	Water	5.00		WATER Penalty Payment
JV1131	12/30/2011	115200	A/R-Billing	Water		5.00	WATER Penalty Payment
<b>Total JV1131</b>					<b>9,572.39</b>	<b>9,572.39</b>	
<b>Report Total</b>					<b>560,335.25</b>	<b>560,335.25</b>	

**SPRING LAKE**  
**IMPROVEMENT DISTRICT**  
 Non-Ad Valorem Tax Receipts  
 Fiscal Year 2012-General Fund

DATE	GROSS	DISCOUNT	COMM	POSTAGE	NET
11/1/2011	\$14,807.03	\$0.00	\$444.21		\$14,362.82
11/6/2011	\$42,396.20	\$1,695.58	\$1,221.02		\$39,479.60
11/9/2011	\$1,453.58	\$0.00	\$0.00		\$1,453.58
11/20/2011	\$153,989.03	\$6,158.63	\$4,434.91		\$143,395.49
12/1/2011	\$312,655.97	\$12,422.21	\$9,007.02		\$291,226.74
12/18/2011	\$38,359.71	\$1,311.20	\$1,105.35	\$203.13	\$35,740.03
<b>TOTALS TO DATE</b>	<b>\$563,661.52</b>	<b>\$21,587.62</b>	<b>\$16,212.51</b>	<b>\$203.13</b>	<b>\$525,658.26</b>

Assessments	Assess Rec'v	Discounts	Commissions	Postage	Net Asses
DRAINAGE	\$1,033,823.00	90%	\$18,997.11	\$14,267.01	\$462,579.27
PARKS	\$94,620.00	8%	\$1,942.89	\$1,459.13	\$47,309.24
ST LIGHTS	\$20,500.00	2%	\$647.63	\$486.38	\$15,769.75
MOSQUITO	\$0.00	0%			
	\$1,148,943.00	100%	\$21,587.62	\$16,212.51	\$525,658.26

**Percent Collected**          46%

**SPRING LAKE**  
**IMPROVEMENT DISTRICT**  
 Non-Ad Valorem Tax Receipts  
 Fiscal Year 2012-Lot Mowing

DATE	GROSS	DISCOUNT	COMM	POSTAGE	NET
11/1/2011	\$2,392.55	\$0.00	\$71.78		\$2,320.77
11/6/2011	\$4,917.60	\$196.70	\$141.63		\$4,579.27
11/20/2011	\$23,456.40	\$938.26	\$675.54		\$21,842.60
12/1/2011	\$44,021.89	\$1,726.51	\$1,268.87		\$41,026.51
12/18/2011	\$9,552.76	\$327.05	\$273.73	\$101.56	\$8,850.42
<b>TOTALS TO DATE</b>	<b>\$84,341.20</b>	<b>\$3,188.52</b>	<b>\$2,431.55</b>	<b>\$101.56</b>	<b>\$78,619.57</b>

Assessments	Assess Rec'v	Discounts	Commissions	Postage	Net Asses
LOT MOWING	\$193,235.00	100%	\$3,188.52	\$2,431.55	\$78,619.57

**Percent Collected**      **41%**

**SPRING LAKE  
IMPROVEMENT DISTRICT  
Non-Ad Valorem Tax Receipts  
Fiscal Year 2012-Village I Parks**

DATE	GROSS		DISCOUNT	COMM	POSTAGE	NET
11/1/2011	\$114.20		\$0.00	\$3.43		\$110.77
11/6/2011	\$666.13		\$26.68	\$19.18		\$620.27
11/20/2011	\$1,309.29		\$52.44	\$37.70		\$1,219.15
12/1/2011	\$2,650.49		\$105.93	\$76.34		\$2,468.22
12/18/2011	\$229.70		\$7.59	\$6.66		\$215.45
<b>TOTALS TO DATE</b>	\$4,969.81		\$192.64	\$143.31	\$0.00	\$4,633.86

Assessments	Assess Rec'v		Discounts	Commissions	Postage	Net Asses
VILLAGE I PARKS	\$7,487.00	100%	\$192.64	\$143.31		\$4,633.86

<b>Percent Collected</b>	<b>62%</b>
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