

**MINUTES OF MEETING
SPRING LAKE IMPROVEMENT DISTRICT**

A workshop on an Assessment Methodology Study was held Wednesday November 14, 2018 at 10:00 a.m. at the District Office, 115 Spring Lake Boulevard, Sebring, Florida. The Landowners meeting of the Board of Supervisors of the Spring Lake Improvement District and regular meeting immediately followed.

Present were:

Bill Lawens
Gary Behrendt
Brian Acker
Leon Van

Chairman
Vice Chairman
Asst. Secretary
Asst. Secretary

Absent: Tim McKenna, Secretary

Also, present were:

William Nielander
Joe DeCerbo
Clay Shrum
Diane Angell

District Attorney
District Manager
Director of Operations
District Administrator

Residents & Guests

"See Sign In Sheet"

FIRST ORDER OF BUSINESS

Roll Call and Pledge

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

<p>ON MOTION by Leon Van, seconded by Gary Behrendt to adjourn the regular meeting to conduct a workshop on the Assessment Methodology Study.</p>

SECOND ORDER OF BUSINESS

Workshop Assessment Methodology Study

Steven McDonald with GAI Consultants, Inc. presented the Assessment Methodology Study to the Board. The study recommended maintaining the existing approach for apportionment of assessments, with specific application of an ELU basis as follows:

- Improved residential units, improved non-residential property, vacant residential property, and vacant non-residential property containing less than 1 acre are equivalent to 1.0 ELU,

- Improved residential units, vacant non-residential property, and vacant residential property containing more than 1 acre are equivalent to 1.0 ELUs per acre, rounded to the nearest acre,
- Improved non-residential property (excluding the golf course) is equivalent to 2.5 ELUs per acre, rounded to the nearest ELU, and
- Golf Course uses are equivalent to 1.0 ELU per acre.

Brian Acker asked why the golf course was being treated differently. Steve replied that it is a different type of special service property and doesn't have the same relationship.

There were no questions or comments from the public.

THIRD ORDER OF BUSINESS

ON MOTION by Leon Van, seconded by Gary Behrendt with all in favor to adjourn the Assessment Methodology Workshop and conduct the Landowner's meeting.

Leon Van's Board seat was up for re-election. Leon turned in 728 voting proxies. Joe DeCerbo polled those present seeking a Board seat. Leon Van informed Mr. DeCerbo he was seeking re-election. Leon Van retained his Board seat. There were no further landowner questions or comments.

ON MOTION by Brian Acker, seconded by Gary Behrendt With all in favor the Landowner's meeting was adjourned.

FOURTH ORDER OF BUSINESS

Reconvene Regular Meeting

A. Oath of Office

Bill Nielander recited the Oath of office to Leon Van and he was sworn in as Board Supervisor.

B. Motion to accept canvassing the voting results

ON MOTION by Gary Behrendt, seconded by Leon Van with all in favor to accept Resolution 2018-17 canvassing and certifying the voting results.

C. Nominations for Board Officers

ON MOTION by Leon Van, seconded by Brian Acker with all in favor to nominate Gary Behrendt as Board Chairman.

ON MOTION by Bill Lawens, seconded by Brian Acker with all in favor to nominate Leon Van as Vice Chairman.

ON MOTION by Brian Acker, seconded by Leon Van with all in favor to nominate Tim McKenna as Secretary.

On MOTION by Brian Acker, seconded by Bill Lawens with all in favor to nominate Diane Angell as Treasurer.

FIFTH ORDER OF BUSINESS

Upcoming Meetings/Events/Correspondence

- A. November 20th, HCBOCC, 9:00 a.m.
- B. November 22nd – 23rd, Thanksgiving Holiday – Offices Closed
- C. November 28th, County Administrators Manager Lunch, Victoria's, 11:45 a.m.
- D. November 29th, RPAC, 2:00 p.m.
- E. December 4th, HCBOCC, 9:00 a.m.
- F. December 12th, Holiday Gathering, Victoria's, 5:30 p.m.
- G. December 15th, Festival of Lights, Community Center and Pine Breeze Park

Joe DeCerbo asked everyone to RSVP to Cindy for the Holiday Gathering, and the Festival of Lights is from 5:00 to 7:00 p.m. on the 15th.

SIXTH ORDER OF BUSINESS

Minutes

The Board received copies of the minutes from the October 17, 2018 Board meeting for review.

There being no further questions.

ON MOTION by Leon Van, seconded by Bill Lawens with all in favor the minutes from the October 17, 2018 Board Meeting were approved.

SEVENTH ORDER OF BUSINESS

Financials

The Board received copies of the financials from October 2018 for review.

Brian Acker asked what the \$49,000 paid to Thompson Pump was for. Clay said this was for a well pointing system for water leaks.

ON MOTION by Bill Lawens, seconded by Leon Van with all in favor the financials from October 2018 were approved.

EIGHTH ORDER OF BUSINESS

Treasurer Report

A. Update

Diane Angell reported that we received an excess fees distribution from the County in the amount of \$5,151. The FL Class interest rate is 2.34%, and we received \$3,566 in interest for October.

We are still waiting for payment on the CAT A and CAT B projects with FEMA. We received another amendment to the CAT B project adding and additional \$18,084 to our request. We are still waiting for the state to approve the CAT D STA project.

The District has a two-year contract with Public Risk Insurance Agency for commercial property and liability insurance. Diane said she did not have the final figures when the budget was adopted and there was a shortage of \$3,658 in the Insurance line item. She requested a motion from the Board to move the funds to the insurance line item to balance the budget.

ON MOTION by Brian Acker, seconded by Bill Lawens with all in favor to move \$3,658 to insurance was approved.

Brian Acker asked about transferring the end of year fund balance amounts. Diane said she wanted to wait until after the audit was completed in February before making these transfers.

NINTH ORDER OF BUSINESS

Attorney

Bill Nielander said he had nothing to report and the Board had no questions.

TENTH ORDER OF BUSINESS

Manager

A. Assessment Methodology Study Next Steps

Steve McDonald will make some corrections to the Assessment Methodology Study. The Board will continue to review during the upcoming budget process. A public hearing will be held at a future meeting to further discuss.

B. Community Center Rental Fees

Discussion was held on Community Center Rental Fees and it was suggested by Brian Acker to charge \$50 for Weekday events, \$50 for Weekday evening events, \$100 for Weekend events, and \$50 per day for multi-day events. A clause will be put in allowing for exemptions from fees and deposits for events that benefit the residents of Spring Lake such as events held by Property Associations. A public hearing on rates and fees for the Community Center will be conducted at the December meeting and will be noticed in the local paper.

C. RPAC

Joe DeCerbo reported that we have received a petition with over 300 signatures requesting a Dog Park in Spring Lake. We have a lot available next to our pump station driveway that would be suitable. RPAC is meeting on the 29th and Joe would like to present a proposal for \$36,000 to fund the construction of a dog park. Brian Acker said that we should note for the record that this park would be available for all county residents if we use county funds.

ON MOTION by Leon Van, seconded by Brian Acker with all in Favor to apply to RPAC for \$36,000 in funding to construct a dog park in Spring Lake.

ELEVENTH ORDER OF BUSINESS

Supervisor Requests

Leon Van asked about the \$500 permit fee for FDEP. Joe said that they are bureaucrats that have to be able to check off a box on their form and we will be required to get this permit to not only use the plant until the new one is built, but we need the permit to dismantle the old plant once we are no longer using it.

Brian Acker asked for an update on the Airport MOU. Joe said that he hopes to have this for the December meeting. He met with Mike Willingham and there seems to be a spirit of cooperation and he is satisfied and feels we will be able to work together.

TWELFTH ORDER OF BUSINESS

Public Comments

Phil Gentry of 725 Woodmont Street asked what % the insurance rates increased. Diane said that last year we paid \$63,070 and it went up this year to \$67,474. The District added some new equipment and property this year which contributed to the increase.

Ron Wesolwski of 708 Woodmont Street asked if Spring Lake Improvement District has anything to do with the deed restrictions. The Board responded no, the deed restrictions fall completely under the Spring Property Associations jurisdiction.

Karen Palino of 300 Glen Mar Circle is in charge of the Festival of Lights program. They are working with the District on getting a Red Cedar tree that can be trimmed to look like a Christmas Tree. It will be planted near the community center and will be decorated with lights each year for all of the residents to enjoy.

THIRTEENTH ORDER OF BUSINESS

Next Meeting

- Wednesday, December 12, 2018 @ 10:00 a.m.
 - Public Hearing on Community Center rates/fees will precede the meeting.

FOURTEENTH ORDER OF BUSINESS

Adjournment

ON MOTION by Leon Van, seconded by Brian Acker with all in favor the meeting adjourned at 11:55 a.m.



Gary Behrendt, Chairman



Leon Van, Vice Chairman

SpringLake

Board of Supervisors
Meeting Agenda
November 14, 2018
10:00 a.m. District Office

1. Call to order and pledge Chairman Lawens
2. Workshop on Assessment Methodology Study Steve McDonald
3. Adjourn for Landowners Meeting
 - A. Chairman determines number of voting units' present
 - B. Appoint Manager to conduct meeting
 - C. Manager polls those present seeking a Board Seat
 - D. Ballots are cast and counted; winner declared
 - E. Landowner questions/comments
 - F. Manager adjourns meeting
4. Regular Meeting Reconvened
 - A. Attorney reads oath of office for newly elected Supervisor
 - B. Motion to accept Resolution canvassing and certifying voting results
 - C. Nominations for Board Officers
5. Upcoming Meetings/Events/Correspondence
 - A. November 20th, HCBOCC, 9:00 a.m.
 - B. November 22nd – 23rd, Thanksgiving Holiday – Offices Closed
 - C. November 28th, County Administrators Manager Lunch, Victoria's, 11:45 a.m.
 - D. November 29th, RPAC 2:00 p.m.
 - E. December 4th, HCBOCC, 9:00 a.m.
 - F. December 12th, Holiday Gathering, Victoria's, 5:30 p.m.
 - G. December 15th, Festival of Lights, Community Center and Pine Breeze Park
6. Approval of October 17, 2018 Minutes
7. Approval of October 2018 Financials
8. Treasurer Report Diane Angell
 - A. Update
9. Attorney Bill Nielander
10. Manager Joe DeCerbo
 - A. Assessment Methodology Study Next Steps
 - B. Community Center Rental Fees
 - C. RPAC
11. Supervisor Requests
12. Public Comments
13. Next Meeting
 - Wednesday, December 12, 2018 @ 10:00 a.m.
14. Motion to Adjourn

MANAGERS UPDATE

November 5, 2018

COMMUNITY CENTER: I did not speak with anyone at the FASD events who has a facility like ours. Most of them are larger, more modern and updated, and they have fees that go as high as \$750 per day. The Board will have to establish fees based on what you feel the market will bear and to ensure that our costs are being covered; especially by outside groups who find a Spring Lake resident to rent the center for them.

FEMA: I regret to say we are still waiting for the reimbursement checks to arrive, which are approximately \$110,000 from FEMA. We are doing all we can to get our money!

ASSESSMENT METHODOLOGY: A legal notice has appeared in the paper advertising the workshop. Attached to the Board Packet is the full study, and only two pages of the 48-page appendix. You will see on page two of the appendix that there are several dozen figures towards the top. After that, the remaining 46 pages are all identical for all parcels.

FDEO GRANT: Representative Pigman called to tell me that since these funds get final approval from the Governor, the Department has decided to wait until after the election campaign.

AIRPORT: I had a meeting with Mike Willingham and he is preparing an MOU for our Board to review at either the December or January Board meeting. A spirit of cooperation seems to have returned, and I am satisfied with his responses and follow up.

DOG PARK: There has developed a high interest among residents to lobby for a dog park. A formal group has been meeting at the ECO Park to discuss this, and petitions have been signed by many people. Several years ago, this was brought up, but only a few people presented their wishes to the Board. This effort seems to be much more organized and committed. I will update the Board on a possible site location; insurance; and funding availability.

FDEP: Clay has been dealing with this agency ever since we took over the sewer plant. Despite all the investment we have made; all the improvements; and the commitment to build a new plant, they don't have the "paperwork" that bureaucrats like them need. It has got to the point that I agreed to receive an Administrative Order to placate them, but instead received a draft copy of a Consent Order asking for my comments. The Order is ridiculous and includes a permit fee and probably close to a \$500 ad in the legal section!

RESOLUTION 2018-17

A RESOLUTION CANVASSING AND CERTIFYING THE RESULTS OF THE LANDOWNERS ELECTION OF SUPERVISORS OF THE SPRING LAKE IMPROVEMENT DISTRICT

WHEREAS, the Spring Lake Improvement District (hereinafter "District") was created by the Florida Legislature and codified in Chapter 1971-669, Laws of Florida, as amended by Chapter 2005-342, Laws of Florida, as amended by Chapter 2012-264, Laws of Florida, pursuant to the authority granted therein and pursuant to the provisions of the Charter, a landowners' meeting is to be held every year in the month of November for the purpose of electing one (1) of the three (3) Landowner Supervisors for the District and;

WHEREAS, the Board term of Supervisor Leon Van is expiring and his position accordingly is up for election and;

WHEREAS, following proper publication of notice thereof, the landowners' meeting was held on November 14, 2018 at which the below recited person was duly elected by virtue of the votes cast in his/her favor, as likewise set forth below and;

WHEREAS, the Board by means of this Resolution desires to canvas the votes and declare and certify the results of said election;

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

1. The following person is found, certified, and declared to have been duly elected as Supervisor of and for the District, having been elected by the votes cast in his favor as shown, to wit:

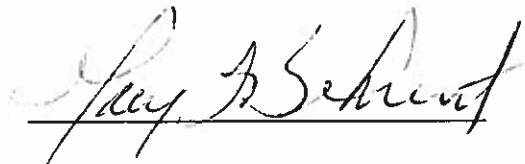
Leon Van # of Votes 728

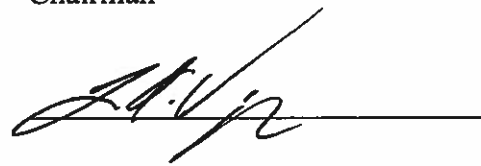
2. In accordance with Chapter 2012-264 Laws of Florida by virtue of the number of votes cast,

Leon Van will serve for a three-year term of office.

3. Said term of office commenced November 14, 2018.

Adopted this 14th day of November, 2018.


Chairman


Vice Chairman

Memorandum

To:	Joe DeCerbo, District Manager
CC:	
Subject	Technical Memorandum
Project	Spring Lake Assessment Review
From:	Steven McDonald, CVA, Chief Economist
Date	October 25, 2018

1.0 INTRODUCTION AND OVERVIEW

1.1 Scope of Analysis

The Spring Lake Improvement District ("Spring Lake" or "District") located near the City of Sebring, Florida in Highlands County retained GAI Consultants, Inc. ("GAI") to review its existing assessment methodology and to recommend adjustments, if any, resulting in an equally fair and equitable set of assessment rates. Specifically, we were asked to examine the potential for the future development of more non-residential properties within the District and recommend appropriate assessment rates.

Assessments are levies made against certain real property to recover all or part of the cost of specific services or capital improvements deemed to benefit real property. These levies may be collected either by inclusion on the annual property tax bill, a procedure known as the uniform collection method or via a direct billing of affected property owners. For the analysis, we relied on existing budget requirements as representing future needs.

Spring Lake directed GAI to describe and analyze the special benefits stemming from the provision of services and facilities to each of the various parcels of property in the community so that any change in method, if implemented, would be reasoned, well matched to the needs and facilities of the community, and distributed on a proportional basis conforming to the requirements of Florida legislation and case law. Our work represents a reasoned adjustment to the system now in place and used to allocate and share all or some portion of benefits, burdens, and the annual financial need associated with the management and provision of services and facilities within the District. As such, this analysis is specific to Spring Lake and its own budget and collections experience.

GAI's work expressly excludes preparation or drafting of any resolutions or ordinances which would implement a change in, or addition of, new assessment rates. Included in this report is a summary of the Florida law governing special assessments, a description of the special benefits conveyed by the provision of services and facilities which might otherwise be paid for through direct taxes were the area to be part of a typical local government with various delegated and approved powers.

1.2 Historical Summary of Spring Lake

Spring Lake is an independent special district and functions as a unit of local government, similar to a municipality, with the exception that the District does not have authority over land use, zoning, police and fire. The District was created in 1971 by the State Legislature, Laws of Florida (71-669) and is currently under the jurisdiction of the State of Florida Department of Economic Opportunity (“DEO”). The first building permit in Spring Lake was issued in 1972 and the Spring Lake Golf Course was opened in 1980.

Today, the district consists of 3,359 acres of residential and non-residential land uses and serves the needs of more than 1,500 resident households and approximately 80,000 square feet of commercial. The District is responsible for the construction, operation, and maintenance of the water management system for drainage and flood control, the supply of potable water, mosquito control, street lighting, lot mowing, and the operation and maintenance of recreational facilities. Residents and property owners within the District are represented by five District Commissioners who are elected by vote; three by landowners (one vote for each lot) and two by popular vote.

1.3 Summary of Assessment Recommendations

The existing methodology and recommended adjustments are based on the apportionment of budget needs using an equivalent land unit (“ELU”), generally derived on the basis of platted lots or acres. In FY 2018, based on funding needs (assessment base) identified and the ELU counts, the assessment rate per ELU was calculated at **\$291.93**.

The current and recommended assessment apportionment is tied to a residential density and lot size because, whatever commercial parcels may exist in Spring Lake, the predominant share of the District’s land area and tax parcels are assigned to housing uses of varying type and density. Further, the services and facilities managed and maintained by the assessments levied by the District are most complementary to the community’s residential character and orientation. However, more importantly, the intensity of non-residential development, measured in a floor area ratio (“FAR”) is highly consistent with improved residential lots.

Therefore, we recommend maintaining the existing approach for apportionment of assessments, with specific application of an ELU basis as follows:

- ▶ Improved residential units, improved non-residential property, vacant residential property, and vacant non-residential property containing less than 1 acre are equivalent to 1.0 ELU,
- ▶ Improved residential units, vacant non-residential property, and vacant residential property containing more than 1 acre are equivalent to 1.0 ELUs per acre, rounded to the nearest acre,
- ▶ Improved non-residential property (excluding the golf course) is equivalent to 2.5 ELUs per acre, rounded to the nearest ELU, and
- ▶ Golf course uses are equivalent to 1.0 ELU per acre.

Using the FY 2018 assessment base (funding needs), the recommended application of the ELU basis would result in an increase to the assessment rate per ELU to **\$298.86**, or a 2.4% increase. The effect of modifications to the application of assessments alone only impact 4.2% of total parcels or 120 parcels. Among those 120 parcels, roughly 77% would experience a decrease in total assessments. **Section 3.0** provides a more detailed description of this summary.

2.0 FLORIDA LAW AND DISTRICT BENEFITS

2.1 Special Assessments in General, Florida Law

Special assessments are a dedicated revenue source available to Florida's improvement districts, its special districts, and local governments to fund essential services or capital improvements. While discussion of the law governing special assessments included herein should not be construed as a legal opinion, there are guidelines to draw upon in drafting a methodology conforming to accepted principles and practices necessary to achieve legal validity. As established by Florida case law, two requirements exist for the imposition of a valid special assessment.

- ▶ The property assessed must derive a special benefit from the improvement or service provided; and
- ▶ The assessment must be fairly and reasonably apportioned among the properties receiving the special benefit.

Under both Florida's case law and certain statutory components, it is well settled that the benefit required for a valid special assessment may be measured or benchmarked against something other than simply an increase in real property market value. The concept of benefit also includes the relief of a burden or demand created by property as well as added use and enjoyment of the real property. The benefits then can be conceptual but they must be capable of being evaluated by some metric and being apportioned in some reasonable manner. It is not necessary that the benefits be direct or immediate, but they must be substantial, certain, and capable of being realized within a reasonable time.

The benefits must be distinguishable or different from those of non-assessed properties but they may coincidentally extend to non-assessed properties. Specifically, Florida's case law, as well as its statutory regime relating to special assessments, supports substantial latitude both in the means by which benefit to or relief of burden created by real property is identified, determined and defined as well as the subsequent manner by which an assessment itself is calculated or apportioned. Though Florida law requires that special assessments funding improvements or services must be fairly and reasonably apportioned, the State's Supreme Court has held that the method of apportionment is immaterial and may vary provided the amount of the assessment for each property does not exceed the proportional benefits it receives compared to other properties.

2.2 Benefits to Spring Lake Described

For the purposes of this memorandum, the reference to benefits specifically includes the annually occurring obligation to underwrite and share the costs or to relieve the burden stemming from all the properties located in Spring Lake extended a specific and budgeted level of service and staff. This cost and burden extends from the legal commitment, dating to the formation of the District, to support the various tax parcels within its boundary. In the aggregate, all the benefits described are equal to or exceed the costs of services, capital, or value to be gained from future development potential and could be rationally apportioned using the approach described herein and possibly others. Although several of the benefits realized may overlap, it is useful for informational, substantive, and analytical purposes to articulate them separately since they respond to or satisfy different expectations or needs and assume varying qualities. Some of these benefits may be available beyond the assessment area, but they are coincidental. For example, the golf course, which itself receives benefits from being in the District, is open to members of the general public as well as District residents. To the degree the golf course operation is more efficient or improved as a result of District infrastructure and services, it indirectly provides benefits outside of the District.

The collective and relative benefits listed below are among those enjoyed by the various tax parcels within the boundaries of the District through annual budgets, maintenance, and long-term care of the property that assures its continuing viability as a self-managed community that is among the most stable and functional of many large residential projects in Highlands County.

- ▶ **Overall character of community.** The various improvements most strongly associated with Spring Lake – the multiple golf courses, the clubhouse, other recreational facilities, the complement of educational options, and the system of water and wastewater utilities, stormwater management systems, and other infrastructure - set this master planned community apart from other large developments in Highlands County. Obvious correlations exist between and among the nature of facilities in service, perceptions about the quality of the larger community, experiences realized through shared social networks, and the values of real property in a controlled setting.
- ▶ **Near-term stability of existing community improvements.** The standard of care and continued attention to the maintenance of the community's improvements are essential to assuring the quality established is sustained as the District continues to develop and mature. These efforts require dedicated staff, management, and accounting functions without regard to the nature of property.
- ▶ **Long-term stability of existing community improvements.** The opportunity for property owners to deploy any undeveloped assets is largely dependent upon the District's existing infrastructure which is part of a larger and broader system of facilities and services intended to serve as yet developed or accessible parcels or areas. In effect, both the near- and long-term value of all properties within Spring Lake are materially dependent upon the upkeep of the community's improvements as they function today and may function in the future, consistent with adopted plans and budgets.

- ▶ **Iconic nature of the recreational facilities.** The golf facilities in particular are the centerpiece of Spring Lake. The multiple golf courses themselves are one of the most important attractions of the community because much of the development is oriented to the view and open space they provide. The value of all real property in this community is substantively a function of these facilities and the larger sense of community they create.
- ▶ **Commercial advantages.** Although Spring Lake is fundamentally a large residential community, a symbiotic relationship exists between the community's residential and commercial parcels. While residential properties achieve a direct benefit from all the above, they also benefit from the singular and unique mix of non-residential services or activities comprising a part of the larger Spring Lake community. At the same time, Spring Lake commercial properties realize a direct benefit stemming from the proximate concentration of more valuable residential properties. In effect, allowing for certain functional distinctions, every parcel located within the boundaries of the District is conveyed an obvious advantage or benefit realized through the broader system of services, infrastructure, and facilities.
- ▶ **Underlying values in master planned community.** Even as property values ebb and flow, it has been the general experience that homes in particular within large master planned projects retain and improve their values compared with housing constructed outside of such communities. Spring Lake stands apart from the county's other residential properties because of the continued sales and development pace which together are driven largely by the perception of the quality standard exhibited in this specific setting. Median residential values within the District are expected to exceed those achieved in the county generally.
- ▶ **Enjoyment of Property and Protection of Value Therein.** The combination of all the above yields materially greater enjoyment in real property. The benefits or value gained by being a property owner in Spring Lake is reasonably measured in terms of the value attributed to any improvements, enhancements, or features on the underlying real property and the parcel itself.
- ▶ **Relief of Burden.** The benefits, burdens, and costs reasonably associated with an annual and recurring budget that underwrites the services and facilities as well as the management, administrative and financial functions required to maintain the values capitalized in each tax parcel of Spring Lake is properly addressed through an assessment vehicle. The burden of these costs is assigned to the community's tax parcels in some form or fashion to which services are regularly and customarily provided without regard to the character or form of any property over the course of a normal fiscal year. A prime example of this relief of burden is reflected in the savings in property insurance that is available to all properties within Spring Lake as a result of the District's provision of stormwater management services and infrastructure.
- ▶ **Management and expertise.** Effectively, Spring Lake functions as a municipal form of government but one in which every service and expenditure is transparently and systematically

accounted for in terms of a direct benefit received even if those benefits may vary across the larger property. Every property has direct and ready access to the management and service teams that align with the required expenditures and budgeted programs or facilities. The substance of the community ethic is that of a small community with a specifically and discretely served population.

- ▶ **Value enhancements to both Improved and Unimproved Properties.** Clearly any improvements or enhancements on a tax parcel benefit from the community's mix of facilities, their maintenance and upkeep, potential provisions or plans for added improvements to these facilities, and their continued upkeep.

Even if to a lesser degree, unimproved properties also benefit since the value inherent in the community's major facilities is largely capitalized and extends to improvements yet constructed or implemented across the larger community. Further, every parcel receives the continued benefit of any ongoing investment made in maintaining, operating or upgrading the community's physical plant to assure its long-term functionality. Even if individual property owners elect not to avail themselves of the advantage or benefits inherent in the investments or other benefits realized, they experience the same implied benefits. As a practical matter it would be difficult or impossible for any future undeveloped tax parcel, whatever its location in Spring Lake, to achieve its maximum value if the existing infrastructure, certainly the system of roads and other transportation facilities, were not maintained and available.

3.0 OVERVIEW OF PROPOSED APPORTIONMENT METHOD

As to an apportionment approach, local governments are afforded great latitude under Florida law with respect to legislative determinations concerning special benefit and reasonable apportionment. No single apportionment methodology has emerged as preferable in the governing case law for a given service or improvement. So long as the apportionment is reasonable and not arbitrary, the assessment is generally capable of withstanding legal challenge.

This should not be construed to mean that local governments or special purpose districts such as Spring Lake should adopt, without reasoned analysis, a particular apportionment methodology in place elsewhere. The District and other local governments in Florida may opt for an apportionment methodology which provides competent and substantial means to share the benefits, burdens, and costs of the prevailing budget and represents the best fit in terms of cost and ease of implementation, not only with respect to affected landowners but also in consideration of the staff required and resources involved with implementing or managing the assessment program from year to year.

The data used for this approach is direct and simple – specific parcel attributes are converted to ELU's. The manner of apportioning a given assessment is immaterial and may vary from jurisdiction to jurisdiction, as long as the assessment for each tax parcel is not in excess of the proportional benefits as compared to the assessments on other tax parcels. Therefore, the District's assessments, like other service or capital assessments, may be apportioned in any number of different ways.

The current approach focuses upon the size of each tax parcel and its capacity to support residential development which is the predominant type of land use in Spring Lake. Given the community's evident housing focus and its emphasis on the creation of a supportive environment for such activity there is a strong rationale for benefit allocation according to parcel size, potential use, and location. Focusing on a parcel's size is a direct and logically related means to share costs, benefits and burdens of availability of services and facilities. Effectively, the analysis is premised that benefit is a function of a tax parcel's size and its location in Spring Lake.

- ▶ Size addresses the relative scale of infrastructure and services allocated to each benefitting property.
- ▶ Location within Spring Lake addresses the basic availability of the services or infrastructure that might be available.

In its original development, assessments were apportioned using an ELU rate of 1.0 for each platted lot and 1.0 ELU per acre for non-lot parcels. **Table 3.1** provides a summary of current (FY 2018) ELU counts by property type.

Table 3.1: Summary of FY 2018 ELUs by Property Type

Property Type	Parcels	ELUs
Residential, vacant, less than 1 acre	1,511	1,519
Residential, vacant, greater than 1 acre	40	156
Residential, improved, less than 1 acre	1,221	1,274
Residential, improved, greater than 1 acre	24	69
Non-residential, vacant, less than 1 acre	26	26
Non-residential, vacant, greater than 1 acre	30	226
Non-residential, improved, less than 1 acre	5	5
Non-residential, improved, greater than 1 acre	7	38
Non-residential, Golf course	8	356
TOTAL	2,872	3,668

In FY 2018, based on funding needs (assessment base) identified and the ELU counts summarized in **Table 1.1**, the assessment rate per ELU was calculated at **\$291.93**.

The current and recommended assessment apportionment is tied to a residential density and lot size because, whatever commercial parcels may exist in Spring Lake, the predominant share of the District's land area and tax parcels are assigned to housing uses of varying type and density. Further, the services and facilities managed and maintained by the assessments levied by the District are most complementary to the community's residential character and orientation. However, more importantly, the intensity of non-residential development, measured in a floor area ratio ("FAR") is highly consistent with improved residential lots.

Therefore, we recommend maintaining the existing approach for apportionment of assessments, with specific application of an ELU basis as follows:

- ▶ Improved residential units, improved non-residential property, vacant residential property, and vacant non-residential property containing less than 1 acre are equivalent to 1.0 ELU,
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- ▶ Improved non-residential property (excluding the golf course) is equivalent to 2.5 ELUs per acre, rounded to the nearest ELU, and
- ▶ Golf course uses are equivalent to 1.0 ELU per acre.

The majority of properties within the District currently have assessments apportioned that are consistent with the specific applications listed above. Most importantly, all real property receiving benefits from the services and infrastructure provided by the District are assigned a property classification and receive a reasonably apportioned assessment. Any adjustments to specific property based on the application of the ELU basis described above does not reflect an error in the current assessment, but rather an adjustment that refines the overall intent of the ELU apportionment basis.

Using the FY 2018 assessment base (funding needs), the recommended application of the ELU basis would result in an increase to the assessment rate per ELU to **\$298.86**, or a 2.4% increase. **Table 3.2** provides a summary of the overall impact on property types from the adjustments recommended in this Study.

Table 3.2: Summary of FY 2018 Assessments with Adjustments

Property Type	Actual	Adjusted	% Change
Residential, vacant, less than 1 acre	\$ 443,442	\$ 452,168	2.0%
Residential, vacant, greater than 1 acre	45,541	29,886	-34.4%
Residential, improved, less than 1 acre	371,773	365,799	-1.6%
Residential, improved, greater than 1 acre	19,997	13,150	-34.2%
Non-residential, vacant, less than 1 acre	7,590	7,770	2.4%
Non-residential, vacant, greater than 1 acre	65,976	66,645	1.0%
Non-residential, improved, less than 1 acre	1,460	1,494	2.4%
Non-residential, improved, greater than 1 acre	11,093	27,495	147.8%
Non-residential, Golf course	103,927	106,393	2.4%
TOTAL	\$ 1,070,799	\$ 1,070,799	-

The effect of modifications to the application of assessments alone only impact 4.2% of total parcels or 120 parcels. Among those 120 parcels, roughly 77% would experience a decrease in total assessments. **Appendix A** provides a listing of existing and recommended assessment rates by parcel.

4.0 ASSUMPTIONS AND LIMITING CONDITIONS

This analysis ("Study" or "Report") has been completed in accordance with our proposal to the District dated March 2, 2018. Key assumptions and limiting conditions include the following:

- ▶ This Study and our documentation is intended for the District's use for purposes of activities related to the development of special assessments for the funding of District services and infrastructure. Possession of this Study, or copy thereof, by anyone other than the District does not carry with it the right of publication without prior written permission.
- ▶ GAI has no present or prospective interest in the District and no personal interest with respect to the parties involved. GAI has no bias with respect to the District or the parties involved with this engagement.
- ▶ GAI's compensation for this Report is fee-based and is not contingent upon the development or reporting of a predetermined result that favors the cause of the District.

- ▶ Certain data used in compiling this Study was furnished from sources which we consider reliable; however, we do not guarantee the correctness of such data, although so far as possible, we have checked and/or verified the same and believe it to be accurate.
- ▶ Our services have not focused on legal and regulatory matters although these subjects may have an impact on the information provided. We did not address the possible effects on any specific projects or issues as they may be influenced by present or future federal, state or local legislation, including any bond restrictions, changes in tax structure or tax law, environmental or ecological matters, or interpretations thereof.
- ▶ GAI has no obligation to update the Report for information or knowledge of events or conditions that become available after the date of the report.

Acceptance of, and/or use of, this Report constitutes acceptance of the above limiting conditions and assumptions.

PROPERTY USE	TYPE	PARCEL ID	ELU		ASSESSMENT		% Change
			EXISTING	PROPOSED	EXISTING	PROPOSED	
Non-residential	Golf	C153530070P0D00000	5.00	5.00	1,459.65	1,494.28	2.4%
Non-residential	Golf	C153530070P0J00000	10.00	11.00	2,919.30	3,287.41	12.6%
Non-residential	Golf	C15353007100B00250	12.00	12.00	3,503.16	3,586.27	2.4%
Non-residential	Golf	C16353001000A00000	15.00	13.00	4,378.95	3,885.12	-11.3%
Non-residential	Golf	C153530070P0D00010	16.00	16.00	4,670.88	4,781.69	2.4%
Non-residential	Golf	C09353001000A00000	44.00	43.00	12,844.92	12,850.79	0.0%
Non-residential	Golf	C15353007100A00501	48.00	50.00	14,012.64	14,942.77	6.6%
Non-residential	Golf	C153530071A0A00000	206.00	206.00	60,137.58	61,564.23	2.4%
Non-residential	Improved	C153530071A0U00020	1.00	1.00	291.93	298.86	2.4%
Non-residential	Improved	C15353003000C00020	1.00	1.00	291.93	298.86	2.4%
Non-residential	Improved	C153530060P0B00020	1.00	1.00	291.93	298.86	2.4%
Non-residential	Improved	C153530060P0B00040	1.00	1.00	291.93	298.86	2.4%
Non-residential	Improved	C153530060P0C00020	1.00	1.00	291.93	298.86	2.4%
Non-residential	Improved	C153530060P0C00030	1.00	3.00	291.93	896.57	207.1%
Non-residential	Improved	C153530060P0B00010	1.00	3.00	291.93	896.57	207.1%
Non-residential	Improved	C153530030P0410000	2.00	5.00	583.86	1,494.28	155.9%
Non-residential	Improved	C153530020P0200010	2.00	5.00	583.86	1,494.28	155.9%
Non-residential	Improved	C153530030P0600010	5.00	11.00	1,459.65	3,287.41	125.2%
Non-residential	Improved	C153530060P0H00010	5.00	11.00	1,459.65	3,287.41	125.2%
Non-residential	Improved	C153530040P0A00000	22.00	54.00	6,422.46	16,138.20	151.3%
Non-residential	Vacant	C163530010022000G0	1.00	1.00	291.93	298.86	2.4%
Non-residential	Vacant	C153530030P0900000	1.00	1.00	291.93	298.86	2.4%
Non-residential	Vacant	C15353007100A0066A	1.00	1.00	291.93	298.86	2.4%
Non-residential	Vacant	C15353007100A0066B	1.00	1.00	291.93	298.86	2.4%
Non-residential	Vacant	C15353002000F00050	1.00	1.00	291.93	298.86	2.4%
Non-residential	Vacant	C15353004000K00120	1.00	1.00	291.93	298.86	2.4%
Non-residential	Vacant	C153530041P0B00060	1.00	1.00	291.93	298.86	2.4%
Non-residential	Vacant	C153530041P0B00050	1.00	1.00	291.93	298.86	2.4%
Non-residential	Vacant	C153530041P0B00070	1.00	1.00	291.93	298.86	2.4%
Non-residential	Vacant	C153530041P0B00080	1.00	1.00	291.93	298.86	2.4%
Non-residential	Vacant	C153530041P0B00090	1.00	1.00	291.93	298.86	2.4%
Non-residential	Vacant	C153530041P0B00100	1.00	1.00	291.93	298.86	2.4%
Non-residential	Vacant	C153530040P0B00060	1.00	1.00	291.93	298.86	2.4%
Non-residential	Vacant	C153530040P0B00130	1.00	1.00	291.93	298.86	2.4%
Non-residential	Vacant	C153530041P0B00110	1.00	1.00	291.93	298.86	2.4%
Non-residential	Vacant	C153530040P0B00160	1.00	1.00	291.93	298.86	2.4%
Non-residential	Vacant	C153530040P0B00170	1.00	1.00	291.93	298.86	2.4%
Non-residential	Vacant	C153530040P0B00050	1.00	1.00	291.93	298.86	2.4%
Non-residential	Vacant	C153530040P0B00200	1.00	1.00	291.93	298.86	2.4%
Non-residential	Vacant	C153530040P0C0C040	1.00	1.00	291.93	298.86	2.4%
Non-residential	Vacant	C15353002000U00050	1.00	1.00	291.93	298.86	2.4%
Non-residential	Vacant	C153530060P0E00010	1.00	1.00	291.93	298.86	2.4%
Non-residential	Vacant	C153530060P0B00030	1.00	1.00	291.93	298.86	2.4%
Non-residential	Vacant	C15353002000U00030	1.00	1.00	291.93	298.86	2.4%
Non-residential	Vacant	C153530060P0H00020	1.00	1.00	291.93	298.86	2.4%
Non-residential	Vacant	C15353002000U00130	1.00	1.00	291.93	298.86	2.4%
Non-residential	Vacant	C153530041P0B00130	2.00	1.00	583.86	298.86	-48.8%
Non-residential	Vacant	C153530041P0B00170	1.00	1.00	291.93	298.86	2.4%
Non-residential	Vacant	C153530041P0B00150	2.00	1.00	583.86	298.86	-48.8%
Non-residential	Vacant	C153530060P0C00010	2.00	1.00	583.86	298.86	-48.8%
Non-residential	Vacant	C153530060P0H00030	2.00	2.00	583.86	597.71	2.4%
Non-residential	Vacant	C153530060P0H00040	2.00	2.00	583.86	597.71	2.4%
Non-residential	Vacant	C153530060P0G00000	2.00	2.00	583.86	597.71	2.4%
Non-residential	Vacant	C153530041P0B00020	3.00	2.00	875.79	597.71	-31.8%
Non-residential	Vacant	C153530041P0B00010	1.00	2.00	291.93	597.71	104.7%
Non-residential	Vacant	C15353007100A00090	3.00	3.00	875.79	896.57	2.4%
Non-residential	Vacant	C153530060P0B00000	3.00	3.00	875.79	896.57	2.4%
Non-residential	Vacant	C153530060P0C00000	3.00	3.00	875.79	896.57	2.4%
Non-residential	Vacant	C153530060P0E00000	4.00	4.00	1,167.72	1,195.42	2.4%
Non-residential	Vacant	C15353007100A00120	4.00	4.00	1,167.72	1,195.42	2.4%

PROPERTY USE	TYPE	PARCEL ID	ELU		ASSESSMENT		% Change
			EXISTING	PROPOSED	EXISTING	PROPOSED	
Non-residential	Vacant	C15353007100A00010	5.00	5.00	1,459.65	1,494.28	2.4%
Non-residential	Vacant	C153530030P0400000	5.00	5.00	1,459.65	1,494.28	2.4%
Non-residential	Vacant	C153530030P0600000	6.00	6.00	1,751.58	1,793.13	2.4%
Non-residential	Vacant	C153530060P0D00010	7.00	7.00	2,043.51	2,091.99	2.4%
Non-residential	Vacant	C15353007100A00100	8.00	8.00	2,335.44	2,390.84	2.4%
Non-residential	Vacant	C153530060P0J00000	9.00	9.00	2,627.37	2,689.70	2.4%
Non-residential	Vacant	C153530030P0200000	10.00	10.00	2,919.30	2,988.55	2.4%
Non-residential	Vacant	C15353007100A00500	10.00	10.00	2,919.30	2,988.55	2.4%
Non-residential	Vacant	C153530030P0300000	10.00	10.00	2,919.30	2,988.55	2.4%
Non-residential	Vacant	C153530030P0500000	10.00	11.00	2,919.30	3,287.41	12.6%
Non-residential	Vacant	C153530060P0H00000	12.00	12.00	3,503.16	3,586.27	2.4%
Non-residential	Vacant	C153530070P0C00030	15.00	13.00	4,378.95	3,885.12	-11.3%
Non-residential	Vacant	C153530040P0C0C000	17.00	17.00	4,962.81	5,080.54	2.4%
Non-residential	Vacant	C153530070P0L00000	21.00	21.00	6,130.53	6,275.97	2.4%
Non-residential	Vacant	C15353007100A00020	21.00	21.00	6,130.53	6,275.97	2.4%
Non-residential	Vacant	C15353007100B00010	26.00	27.00	7,590.18	8,069.10	6.3%
Residential	Improved	C163530010024000D0	1.00	1.00	291.93	298.86	2.4%
Residential	Improved	C163530010024000G0	1.00	1.00	291.93	298.86	2.4%
Residential	Improved	C163530010025000D0	1.00	1.00	291.93	298.86	2.4%
Residential	Improved	C163530010025000G0	1.00	1.00	291.93	298.86	2.4%
Residential	Improved	C163530010027000D0	1.00	1.00	291.93	298.86	2.4%
Residential	Improved	C163530010027000G0	1.00	1.00	291.93	298.86	2.4%
Residential	Improved	C163530010029000D0	1.00	1.00	291.93	298.86	2.4%
Residential	Improved	C163530010029000G0	1.00	1.00	291.93	298.86	2.4%
Residential	Improved	C163530010003000A0	1.00	1.00	291.93	298.86	2.4%
Residential	Improved	C163530010003000B0	1.00	1.00	291.93	298.86	2.4%
Residential	Improved	C163530010003000C0	1.00	1.00	291.93	298.86	2.4%
Residential	Improved	C163530010003000D0	1.00	1.00	291.93	298.86	2.4%
Residential	Improved	C163530010007000A0	1.00	1.00	291.93	298.86	2.4%
Residential	Improved	C163530010007000C0	1.00	1.00	291.93	298.86	2.4%
Residential	Improved	C163530010007000D0	1.00	1.00	291.93	298.86	2.4%
Residential	Improved	C163530010009000C0	1.00	1.00	291.93	298.86	2.4%
Residential	Improved	C163530010009000D0	1.00	1.00	291.93	298.86	2.4%
Residential	Improved	C163530010009000E0	1.00	1.00	291.93	298.86	2.4%
Residential	Improved	C163530010009000F0	1.00	1.00	291.93	298.86	2.4%
Residential	Improved	C163530010010000B0	1.00	1.00	291.93	298.86	2.4%
Residential	Improved	C163530010010000C0	1.00	1.00	291.93	298.86	2.4%
Residential	Improved	C163530010010000D0	1.00	1.00	291.93	298.86	2.4%
Residential	Improved	C163530010011000A0	1.00	1.00	291.93	298.86	2.4%
Residential	Improved	C163530010011000B0	1.00	1.00	291.93	298.86	2.4%
Residential	Improved	C163530010011000D0	1.00	1.00	291.93	298.86	2.4%
Residential	Improved	C163530010033000A0	1.00	1.00	291.93	298.86	2.4%
Residential	Improved	C163530010033000B0	1.00	1.00	291.93	298.86	2.4%
Residential	Improved	C163530010033000C0	1.00	1.00	291.93	298.86	2.4%
Residential	Improved	C163530010033000D0	1.00	1.00	291.93	298.86	2.4%
Residential	Improved	C163530010033000E0	1.00	1.00	291.93	298.86	2.4%
Residential	Improved	C163530010033000F0	1.00	1.00	291.93	298.86	2.4%
Residential	Improved	C163530010020000C0	1.00	1.00	291.93	298.86	2.4%
Residential	Improved	C163530010020000D0	1.00	1.00	291.93	298.86	2.4%
Residential	Improved	C163530010026000C0	1.00	1.00	291.93	298.86	2.4%
Residential	Improved	C163530010026000D0	1.00	1.00	291.93	298.86	2.4%
Residential	Improved	C163530010028000C0	1.00	1.00	291.93	298.86	2.4%
Residential	Improved	C163530010028000D0	1.00	1.00	291.93	298.86	2.4%
Residential	Improved	C163530010030000C0	1.00	1.00	291.93	298.86	2.4%
Residential	Improved	C163530010030000D0	1.00	1.00	291.93	298.86	2.4%
Residential	Improved	C163530010012000A0	1.00	1.00	291.93	298.86	2.4%
Residential	Improved	C163530010012000B0	1.00	1.00	291.93	298.86	2.4%
Residential	Improved	C163530010012000C0	1.00	1.00	291.93	298.86	2.4%
Residential	Improved	C163530010012000D0	1.00	1.00	291.93	298.86	2.4%
Residential	Improved	C163530010013000A0	1.00	1.00	291.93	298.86	2.4%

MANAGERS UPDATE

November 5, 2018

COMMUNITY CENTER: I did not speak with anyone at the FASD events who has a facility like ours. Most of them are larger, more modern and updated, and they have fees that go as high as \$750 per day. The Board will have to establish fees based on what you feel the market will bear and to ensure that our costs are being covered; especially by outside groups who find a Spring Lake resident to rent the center for them.

FEMA: I regret to say we are still waiting for the reimbursement checks to arrive, which are approximately \$110,000 from FEMA. We are doing all we can to get our money!

ASSESSMENT METHODOLOGY: A legal notice has appeared in the paper advertising the workshop. Attached to the Board Packet is the full study, and only two pages of the 48-page appendix. You will see on page two of the appendix that there are several dozen figures towards the top. After that, the remaining 46 pages are all identical for all parcels.

FDEO GRANT: Representative Pigman called to tell me that since these funds get final approval from the Governor, the Department has decided to wait until after the election campaign.

AIRPORT: I had a meeting with Mike Willingham and he is preparing an MOU for our Board to review at either the December or January Board meeting. A spirit of cooperation seems to have returned, and I am satisfied with his responses and follow up.

DOG PARK: There has developed a high interest among residents to lobby for a dog park. A formal group has been meeting at the ECO Park to discuss this, and petitions have been signed by many people. Several years ago, this was brought up, but only a few people presented their wishes to the Board. This effort seems to be much more organized and committed. I will update the Board on a possible site location; insurance; and funding availability.

FDEP: Clay has been dealing with this agency ever since we took over the sewer plant. Despite all the investment we have made; all the improvements; and the commitment to build a new plant, they don't have the "paperwork" that bureaucrats like them need. It has got to the point that I agreed to receive an Administrative Order to placate them, but instead received a draft copy of a Consent Order asking for my comments. The Order is ridiculous and includes a permit fee and probably close to a \$500 ad in the legal section!

SPRING LAKE IMPROVEMENT DISTRICT

Un-audited Financial Statements

**As of
October 31, 2018**

**Board of Supervisors Meeting
November 14, 2018**

I. P & L Budget vs. Actual

II. Trial Balance

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

IV. Journal Entries

V. Assessment Collections

Spring Lake Improvement District
Statement of Revenues and Expenditures - P&L Board Report
001 - General Fund
From 10/1/2018 Through 9/30/2019

	<u>Current Year - Actual</u>	<u>YTD Budget - Original</u>	<u>YTD Budget - Revised</u>	<u>Total Budget</u>	<u>Total Budget - Variance</u>	<u>%</u>
Income						
TAX ASSESSMENTS						
General Govt. Assessments	0.00	878,138.00	0.00	878,138.00	(878,138.00)	0.00%
St Light Assessments	0.00	27,925.00	0.00	27,925.00	(27,925.00)	0.00%
Mosquito Assessment	0.00	11,586.00	0.00	11,586.00	(11,586.00)	0.00%
Parks Assessments	0.00	171,798.00	0.00	171,798.00	(171,798.00)	0.00%
Total TAX ASSESSMENTS	0.00	1,089,447.00	0.00	1,089,447.00	(1,089,447.00)	0.00%
BILLING						
Mosquito on Water Bill	2,210.62	27,151.00	0.00	27,151.00	(24,940.38)	8.14%
St Lights on Water Bill	5,315.72	65,275.00	0.00	65,275.00	(59,959.28)	8.14%
County Right of Ways	0.00	4,353.00	0.00	4,353.00	(4,353.00)	0.00%
Total BILLING	7,526.34	96,779.00	0.00	96,779.00	(89,252.66)	7.78%
OTHER REVENUE SOURCES						
Interest Income	0.00	6,200.00	0.00	6,200.00	(6,200.00)	0.00%
Building Lease	0.00	6,190.00	0.00	6,190.00	(6,190.00)	0.00%
Total OTHER REVENUE SOURCES	0.00	12,390.00	0.00	12,390.00	(12,390.00)	0.00%
Total Income	7,526.34	1,198,616.00	0.00	1,198,616.00	(1,191,089.66)	0.63%
Expenses						
PERSONNEL						
Salaries	32,391.05	345,091.00	0.00	345,091.00	312,699.95	9.39%
FICA	2,477.94	26,399.00	0.00	26,399.00	23,921.06	9.39%
Pension	0.00	18,912.00	0.00	18,912.00	18,912.00	0.00%
Health Insurance	8,352.94	78,107.00	0.00	78,107.00	69,754.06	10.69%
Worker's Compensation	4,577.08	13,781.00	0.00	13,781.00	9,203.92	33.21%
Unemployment	0.00	2,522.00	0.00	2,522.00	2,522.00	0.00%
Total PERSONNEL	47,799.01	484,812.00	0.00	484,812.00	437,012.99	9.86%
MANAGEMENT						
Supervisor Fees	200.00	2,400.00	0.00	2,400.00	2,200.00	8.33%
Audit	0.00	6,000.00	0.00	6,000.00	6,000.00	0.00%
Accounting	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00%
Travel	551.83	5,000.00	0.00	5,000.00	4,448.17	11.04%
Portal Hosting & Support	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00%
Legal Advertising	0.00	400.00	0.00	400.00	400.00	0.00%
Planning & Development	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00%
Memberships	2,233.75	2,700.00	0.00	2,700.00	466.25	82.73%
Training and Conferences	332.50	14,500.00	0.00	14,500.00	14,167.50	2.29%
Attorney	400.00	5,600.00	0.00	5,600.00	5,200.00	7.14%

Spring Lake Improvement District
Statement of Revenues and Expenditures - P&L Board Report
001 - General Fund
From 10/1/2018 Through 9/30/2019

	Current Year - Actual	YTD Budget - Original	YTD Budget - Revised	Total Budget	Total Budget - Variance	%
Legal	0.00	12,000.00	0.00	12,000.00	12,000.00	0.00%
Engineering	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00%
SL Breeze	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00%
Grant Management	700.00	8,400.00	0.00	8,400.00	7,700.00	8.33%
Total MANAGEMENT	4,418.08	105,000.00	0.00	105,000.00	100,581.92	4.21%
FEES						
Tax Collection Fees	0.00	40,150.00	0.00	40,150.00	40,150.00	0.00%
Recording Fees & Charges	0.00	100.00	0.00	100.00	100.00	0.00%
Total FEES	0.00	40,250.00	0.00	40,250.00	40,250.00	0.00%
OPERATING						
Computer Services	121.20	3,000.00	0.00	3,000.00	2,878.80	4.04%
Refuse Removal	182.43	1,200.00	0.00	1,200.00	1,017.57	15.20%
Pest Control	105.00	480.00	0.00	480.00	375.00	21.88%
Telephone	296.77	3,765.00	0.00	3,765.00	3,468.23	7.88%
Electric - Offices	297.40	2,840.00	0.00	2,840.00	2,542.60	10.47%
Insurance	43,240.68	40,950.00	0.00	40,950.00	(2,290.68)	105.59%
Office Supplies	295.53	4,800.00	0.00	4,800.00	4,504.47	6.16%
Postage	0.00	1,100.00	0.00	1,100.00	1,100.00	0.00%
Fuel & Lubricants	3,561.45	20,000.00	0.00	20,000.00	16,438.55	17.81%
Uniform Rental	199.14	3,280.00	0.00	3,280.00	3,080.86	6.07%
Chemicals	0.00	35,000.00	0.00	35,000.00	35,000.00	0.00%
Electric - Pump Station	409.72	12,000.00	0.00	12,000.00	11,590.28	3.41%
Shop Tools and Supplies	1,008.49	7,200.00	0.00	7,200.00	6,191.51	14.01%
Operating Equipment	674.85	9,700.00	0.00	9,700.00	9,025.15	6.96%
Electric - St Lights	7,632.50	92,000.00	0.00	92,000.00	84,367.50	8.30%
Electric - Parks & Median Signs	237.00	2,500.00	0.00	2,500.00	2,263.00	9.48%
Total OPERATING	58,262.16	239,815.00	0.00	239,815.00	181,552.84	24.29%
MAINTENANCE						
Janitorial	291.99	2,400.00	0.00	2,400.00	2,108.01	12.17%
Building Maintenance	0.00	2,500.00	0.00	2,500.00	2,500.00	0.00%
Maintenance-Pump Station	512.00	5,000.00	0.00	5,000.00	4,488.00	10.24%
Maintenance- Canal	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00%
Maintenance - Vehicle	1,019.88	4,500.00	0.00	4,500.00	3,480.12	22.66%
Maintenance-Parks	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00%
Total MAINTENANCE	1,823.87	39,400.00	0.00	39,400.00	37,576.13	4.63%
DEBT SERVICE						
Debt-SRF STA Loan	32,870.00	65,740.00	0.00	65,740.00	32,870.00	50.00%
Debt Principal-CSB 10 YR Loan	2,049.02	13,500.00	0.00	13,500.00	11,450.98	15.18%
Debt Interest - CSB 10 Yr Loan	2,203.94	12,500.00	0.00	12,500.00	10,296.06	17.63%
Debt Principal - PS Gen	2,910.22	36,000.00	0.00	36,000.00	33,089.78	8.08%

Spring Lake Improvement District
Statement of Revenues and Expenditures - P&L Board Report
001 - General Fund
From 10/1/2018 Through 9/30/2019

	<u>Current Year - Actual</u>	<u>YTD Budget - Original</u>	<u>YTD Budget - Revised</u>	<u>Total Budget</u>	<u>Total Budget - Variance</u>	<u>%</u>
Debt Interest - PS Gen	756.69	8,500.00	0.00	8,500.00	7,743.31	8.90%
Total DEBT SERVICE	<u>40,789.87</u>	<u>136,240.00</u>	<u>0.00</u>	<u>136,240.00</u>	<u>95,450.13</u>	<u>29.94%</u>
RENEWAL & REPLACEMENT						
Renewal & Replacement	1,387.71	90,000.00	0.00	90,000.00	88,612.29	1.54%
Total RENEWAL & REPLACEMENT	<u>1,387.71</u>	<u>90,000.00</u>	<u>0.00</u>	<u>90,000.00</u>	<u>88,612.29</u>	<u>1.54%</u>
OTHER						
Due To Water Fund	0.00	38,100.00	0.00	38,100.00	38,100.00	0.00%
Total OTHER	<u>0.00</u>	<u>38,100.00</u>	<u>0.00</u>	<u>38,100.00</u>	<u>38,100.00</u>	<u>0.00%</u>
RESERVE FUNDS						
Unreserved Funds	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00%
Total RESERVE FUNDS	<u>0.00</u>	<u>25,000.00</u>	<u>0.00</u>	<u>25,000.00</u>	<u>25,000.00</u>	<u>0.00%</u>
Total Expenses	<u>154,480.70</u>	<u>1,198,617.00</u>	<u>0.00</u>	<u>1,198,617.00</u>	<u>1,044,136.30</u>	<u>12.89%</u>
Net Income	<u>(146,954.36)</u>	<u>(1.00)</u>	<u>0.00</u>	<u>(1.00)</u>	<u>(146,953.36)</u>	<u>...35.94%</u>

Spring Lake Improvement District
Statement of Revenues and Expenditures - P&L Board Report
401 - Water Fund
From 10/1/2018 Through 9/30/2019

	Current Year - Actual	YTD Budget - Original	YTD Budget - Revised	Total Budget	Total Budget - Variance	%
Income						
BILLING						
Water Revenue	48,685.18	588,000.00	0.00	588,000.00	(539,314.82)	8.28%
Total BILLING	48,685.18	588,000.00	0.00	588,000.00	(539,314.82)	8.28%
OTHER REVENUE SOURCES						
Interest Income	0.00	10,000.00	0.00	10,000.00	(10,000.00)	0.00%
Miscellaneous Income	419.78	5,000.00	0.00	5,000.00	(4,580.22)	8.40%
Due from General Fund	0.00	38,100.00	0.00	38,100.00	(38,100.00)	0.00%
Due from Wastewater	0.00	10,000.00	0.00	10,000.00	(10,000.00)	0.00%
Total OTHER REVENUE SOURCES	419.78	63,100.00	0.00	63,100.00	(62,680.22)	0.67%
Total Income	49,104.96	651,100.00	0.00	651,100.00	(601,995.04)	7.54%
Expenses						
PERSONNEL						
Salaries	22,147.45	232,753.00	0.00	232,753.00	210,605.55	9.52%
FICA	1,694.30	17,806.00	0.00	17,806.00	16,111.70	9.52%
Pension	0.00	13,185.00	0.00	13,185.00	13,185.00	0.00%
Health Insurance	5,370.36	52,921.00	0.00	52,921.00	47,550.64	10.15%
Worker's Compensation	3,097.09	9,696.00	0.00	9,696.00	6,598.91	31.94%
Unemployment	0.00	1,707.00	0.00	1,707.00	1,707.00	0.00%
Total PERSONNEL	32,309.20	328,068.00	0.00	328,068.00	295,758.80	9.85%
MANAGEMENT						
Supervisor Fees	150.00	1,800.00	0.00	1,800.00	1,650.00	8.33%
Audit	0.00	4,000.00	0.00	4,000.00	4,000.00	0.00%
Legal Advertising	0.00	300.00	0.00	300.00	300.00	0.00%
Memberships	1,148.75	2,500.00	0.00	2,500.00	1,351.25	45.95%
Training and Conferences	382.60	7,500.00	0.00	7,500.00	7,117.40	5.10%
Attorney	300.00	4,200.00	0.00	4,200.00	3,900.00	7.14%
Engineering	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00%
Grant Management	840.00	10,080.00	0.00	10,080.00	9,240.00	8.33%
Total MANAGEMENT	2,821.35	40,380.00	0.00	40,380.00	37,558.65	6.99%
FEES						
Recording Fees & Charges	12.00	250.00	0.00	250.00	238.00	4.80%
Total FEES	12.00	250.00	0.00	250.00	238.00	4.80%
OPERATING						
Computer Services	90.90	12,000.00	0.00	12,000.00	11,909.10	0.76%
Refuse Removal	136.82	900.00	0.00	900.00	763.18	15.20%
Pest Control	35.00	160.00	0.00	160.00	125.00	21.88%
Telephone	576.20	4,705.00	0.00	4,705.00	4,128.80	12.25%
Electric - Offices	223.05	2,130.00	0.00	2,130.00	1,906.95	10.47%
Insurance	20,590.80	19,500.00	0.00	19,500.00	(1,090.80)	105.59%
Office Supplies	460.64	3,600.00	0.00	3,600.00	3,139.36	12.80%

Spring Lake Improvement District
Statement of Revenues and Expenditures - P&L Board Report
401 - Water Fund
From 10/1/2018 Through 9/30/2019

	Current Year - Actual	YTD Budget - Original	YTD Budget - Revised	Total Budget	Total Budget - Variance	%
Postage	0.00	4,000.00	0.00	4,000.00	4,000.00	0.00%
Fuel & Lubricants	788.14	7,000.00	0.00	7,000.00	6,211.86	11.26%
Uniform Rental	121.35	2,550.00	0.00	2,550.00	2,428.65	4.76%
Contractual Services	0.00	1,500.00	0.00	1,500.00	1,500.00	0.00%
Potable Water Quality	122.50	7,000.00	0.00	7,000.00	6,877.50	1.75%
Electric - Water Plant	880.32	12,000.00	0.00	12,000.00	11,119.68	7.34%
Building Lease	0.00	6,190.00	0.00	6,190.00	6,190.00	0.00%
Hydrant Testing	667.24	10,000.00	0.00	10,000.00	9,332.76	6.67%
Meter Costs	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00%
Backflow Valves	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00%
Chemicals	845.80	15,000.00	0.00	15,000.00	14,154.20	5.64%
Shop Tools and Supplies	465.65	4,800.00	0.00	4,800.00	4,334.35	9.70%
Operating Equipment	2,074.40	5,000.00	0.00	5,000.00	2,925.60	41.49%
Total OPERATING	28,078.81	129,035.00	0.00	129,035.00	100,956.19	21.76%
MAINTENANCE						
Janitorial	97.32	800.00	0.00	800.00	702.68	12.16%
Building Maintenance	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00%
Maintenance-Water Plant	0.00	15,000.00	0.00	15,000.00	15,000.00	0.00%
Maintenance-Water Distribution	0.00	30,000.00	0.00	30,000.00	30,000.00	0.00%
Maintenance - Vehicle	516.07	4,000.00	0.00	4,000.00	3,483.93	12.90%
Total MAINTENANCE	613.39	50,800.00	0.00	50,800.00	50,186.61	1.21%
DEBT SERVICE						
Debt Interest - Backhoe	380.37	1,000.00	0.00	1,000.00	619.63	38.04%
Debt Principle - Backhoe	4,214.79	27,000.00	0.00	27,000.00	22,785.21	15.61%
Total DEBT SERVICE	4,595.16	28,000.00	0.00	28,000.00	23,404.84	16.41%
RENEWAL & REPLACEMENT						
Renewal & Replacement	1,387.71	74,567.00	0.00	74,567.00	73,179.29	1.86%
Total RENEWAL & REPLACEMENT	1,387.71	74,567.00	0.00	74,567.00	73,179.29	1.86%
Total Expenses	69,817.62	651,100.00	0.00	651,100.00	581,282.38	10.72%
Net Income	(20,712.66)	0.00	0.00	0.00	(20,712.66)	0.00%

Spring Lake Improvement District
Statement of Revenues and Expenditures - P&L Board Report
402 - Lot Mowing Fund
From 10/1/2018 Through 9/30/2019

	Current Year - Actual	YTD Budget - Original	YTD Budget - Revised	Total Budget	Total Budget - Variance	%
Income						
BILLING						
Lot Mowing Assessments	0.00	202,685.00	0.00	202,685.00	(202,685.00)	0.00%
Total BILLING	0.00	202,685.00	0.00	202,685.00	(202,685.00)	0.00%
OTHER REVENUE SOURCES						
Interest Income	0.00	2,000.00	0.00	2,000.00	(2,000.00)	0.00%
Total OTHER REVENUE SOURCES	0.00	2,000.00	0.00	2,000.00	(2,000.00)	0.00%
Total Income	0.00	204,685.00	0.00	204,685.00	(204,685.00)	0.00%
Expenses						
PERSONNEL						
Salaries	5,756.55	62,937.00	0.00	62,937.00	57,180.45	9.15%
FICA	440.43	4,815.00	0.00	4,815.00	4,374.57	9.15%
Pension	0.00	2,668.00	0.00	2,668.00	2,668.00	0.00%
Health Insurance	1,516.58	19,451.00	0.00	19,451.00	17,934.42	7.80%
Worker's Compensation	891.09	3,610.00	0.00	3,610.00	2,718.91	24.68%
Unemployment	0.00	491.00	0.00	491.00	491.00	0.00%
Total PERSONNEL	8,604.65	93,972.00	0.00	93,972.00	85,367.35	9.16%
MANAGEMENT						
Supervisor Fees	100.00	1,200.00	0.00	1,200.00	1,100.00	8.33%
Audit	0.00	3,500.00	0.00	3,500.00	3,500.00	0.00%
Legal Advertising	0.00	200.00	0.00	200.00	200.00	0.00%
Memberships	21.25	100.00	0.00	100.00	78.75	21.25%
Training and Conferences	10.00	500.00	0.00	500.00	490.00	2.00%
Attorney	200.00	2,800.00	0.00	2,800.00	2,600.00	7.14%
Total MANAGEMENT	331.25	8,300.00	0.00	8,300.00	7,968.75	3.99%
FEES						
Tax Collection Fees	0.00	6,500.00	0.00	6,500.00	6,500.00	0.00%
Recording Fees & Charges	0.00	1,100.00	0.00	1,100.00	1,100.00	0.00%
Total FEES	0.00	7,600.00	0.00	7,600.00	7,600.00	0.00%
OPERATING						
Computer Services	60.60	1,413.00	0.00	1,413.00	1,352.40	4.29%
Refuse Removal	91.21	600.00	0.00	600.00	508.79	15.20%
Pest Control	26.25	120.00	0.00	120.00	93.75	21.88%
Telephone	112.44	1,470.00	0.00	1,470.00	1,357.56	7.65%
Electric - Offices	148.70	1,420.00	0.00	1,420.00	1,271.30	10.47%
Insurance	3,431.80	3,250.00	0.00	3,250.00	(181.80)	105.59%
Office Supplies	147.76	2,400.00	0.00	2,400.00	2,252.24	6.16%
Postage	0.00	150.00	0.00	150.00	150.00	0.00%
Fuel & Lubricants	2,604.55	20,000.00	0.00	20,000.00	17,395.45	13.02%
Uniform Rental	129.17	2,050.00	0.00	2,050.00	1,920.83	6.30%
Shop Tools and Supplies	293.11	3,200.00	0.00	3,200.00	2,906.89	9.16%
Operating Equipment	333.60	3,000.00	0.00	3,000.00	2,666.40	11.12%

Spring Lake Improvement District
Statement of Revenues and Expenditures - P&L Board Report
402 - Lot Mowing Fund
From 10/1/2018 Through 9/30/2019

	Current Year - Actual	YTD Budget - Original	YTD Budget - Revised	Total Budget	Total Budget - Variance	%
Total OPERATING MAINTENANCE	7,379.19	39,073.00	0.00	39,073.00	31,693.81	18.89%
Janitorial	97.32	800.00	0.00	800.00	702.68	12.16%
Maintenance - Vehicle	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00%
Maintenance-Lot Mowing	628.91	20,000.00	0.00	20,000.00	19,371.09	3.14%
Total MAINTENANCE	726.23	21,800.00	0.00	21,800.00	21,073.77	3.33%
RENEWAL & REPLACEMENT						
Renewal & Replacement	0.00	33,940.00	0.00	33,940.00	33,940.00	0.00%
Total RENEWAL & REPLACEMENT	0.00	33,940.00	0.00	33,940.00	33,940.00	0.00%
Total Expenses	17,041.32	204,685.00	0.00	204,685.00	187,643.68	8.33%
Net Income	(17,041.32)	0.00	0.00	0.00	(17,041.32)	0.00%

Spring Lake Improvement District
Statement of Revenues and Expenditures - P&L Board Report
403 - Wastewater
From 10/1/2018 Through 9/30/2019

	Current Year - Actual	YTD Budget - Original	YTD Budget - Revised	Total Budget	Total Budget - Variance	%
Income						
BILLING						
Wastewater Revenue	17,032.85	200,000.00	0.00	200,000.00	(182,967.15)	8.52%
Total BILLING	17,032.85	200,000.00	0.00	200,000.00	(182,967.15)	8.52%
OTHER REVENUE SOURCES						
Interest Income	0.00	250.00	0.00	250.00	(250.00)	0.00%
Surplus Funds Forward	0.00	11,000.00	0.00	11,000.00	(11,000.00)	0.00%
Total OTHER REVENUE SOURCES	0.00	11,250.00	0.00	11,250.00	(11,250.00)	0.00%
Total Income	17,032.85	211,250.00	0.00	211,250.00	(194,217.15)	8.06%
Expenses						
PERSONNEL						
Salaries	3,354.35	36,928.00	0.00	36,928.00	33,573.65	9.08%
FICA	256.52	2,825.00	0.00	2,825.00	2,568.48	9.08%
Pension	0.00	2,178.00	0.00	2,178.00	2,178.00	0.00%
Health Insurance	866.40	9,670.00	0.00	9,670.00	8,803.60	8.96%
Worker's Compensation	509.07	1,795.00	0.00	1,795.00	1,285.93	28.36%
Unemployment	0.00	281.00	0.00	281.00	281.00	0.00%
Total PERSONNEL	4,986.34	53,677.00	0.00	53,677.00	48,690.66	9.29%
MANAGEMENT						
Supervisor Fees	50.00	600.00	0.00	600.00	550.00	8.33%
Audit	0.00	500.00	0.00	500.00	500.00	0.00%
Legal Advertising	0.00	100.00	0.00	100.00	100.00	0.00%
Memberships	21.25	100.00	0.00	100.00	78.75	21.25%
Attorney	100.00	1,400.00	0.00	1,400.00	1,300.00	7.14%
Legal	2,000.00	12,000.00	0.00	12,000.00	10,000.00	16.67%
Grant Management	1,960.00	23,520.00	0.00	23,520.00	21,560.00	8.33%
Total MANAGEMENT	4,131.25	38,220.00	0.00	38,220.00	34,088.75	10.81%
OPERATING						
Computer Services	30.30	500.00	0.00	500.00	469.70	6.06%
Refuse Removal	45.58	300.00	0.00	300.00	254.42	15.19%
Pest Control	8.75	40.00	0.00	40.00	31.25	21.88%
Telephone	56.22	735.00	0.00	735.00	678.78	7.65%
Electric - Offices	74.32	710.00	0.00	710.00	635.68	10.47%
Insurance	1,372.72	1,300.00	0.00	1,300.00	(72.72)	105.59%
Office Supplies	73.86	1,200.00	0.00	1,200.00	1,126.14	6.16%
Fuel & Lubricants	144.40	1,062.00	0.00	1,062.00	917.60	13.60%
Uniform Rental	44.31	820.00	0.00	820.00	775.69	5.40%
Contractual Services	1,000.00	12,000.00	0.00	12,000.00	11,000.00	8.33%
Wastewater Testing	125.00	2,000.00	0.00	2,000.00	1,875.00	6.25%
Electric - Wastewater Plant	231.59	2,500.00	0.00	2,500.00	2,268.41	9.26%
Chemicals	252.00	5,000.00	0.00	5,000.00	4,748.00	5.04%
Shop Tools and Supplies	87.23	800.00	0.00	800.00	712.77	10.90%
Operating Equipment	203.31	4,000.00	0.00	4,000.00	3,796.69	5.08%

Spring Lake Improvement District
Statement of Revenues and Expenditures - P&L Board Report
403 - Wastewater
From 10/1/2018 Through 9/30/2019

	Current Year - Actual	YTD Budget - Original	YTD Budget - Revised	Total Budget	Total Budget - Variance	%
Total OPERATING	3,749.59	32,967.00	0.00	32,967.00	29,217.41	11.37%
MAINTENANCE						
Sludge Removal	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00%
Maintenance - Wastewater	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00%
Total MAINTENANCE	0.00	13,000.00	0.00	13,000.00	13,000.00	0.00%
RENEWAL & REPLACEMENT						
Renewal & Replacement	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00%
Total RENEWAL & REPLACEMENT	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00%
OTHER						
Due To Water Fund	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00%
Debt - Principle Line of Credit	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00%
Debt-SRF Wastewater Plant	0.00	11,016.00	0.00	11,016.00	11,016.00	0.00%
Total OTHER	0.00	46,016.00	0.00	46,016.00	46,016.00	0.00%
RESERVE FUNDS						
Unreserved Funds	0.00	7,370.00	0.00	7,370.00	7,370.00	0.00%
Total RESERVE FUNDS	0.00	7,370.00	0.00	7,370.00	7,370.00	0.00%
Total Expenses	12,867.18	211,250.00	0.00	211,250.00	198,382.82	6.09%
Net Income	4,165.67	0.00	0.00	0.00	4,165.67	0.00%

Spring Lake Improvement District
Normal Trial Balance - Trial Balance by Fund
01 - General Fund
From 10/1/2018 Through 10/31/2018

Account Code	Account Title	Debit Balance	Credit Balance
101100	Cash Operating	64,307.79	
101200	State Board Fund A	2,606.43	
101300	State Board R & R Fund A	3,018.43	
101600	Emergency Fund	74,015.59	
101701	Capital Reserves - Drainage	63,522.20	
101800	Renewal & Replacement	64,192.16	
101802	Renewal & Replacement - Parks	3,068.05	
101804	Renewal & Replacement - Mosquito	3,153.91	
101901	Operating - General Fund Reserves	359,680.39	
101902	Operating - Parks Reserves	814.23	
101903	Operating - St Light Reserves	6,251.05	
101907	SRF-STA Debt Service	38,674.93	
115200	A/R-Billing	10,674.24	
117000	Allowance for Uncollectible A/R		2,986.55
133100	Due from Other Govt - PY Taxes	621,632.65	
133200	Allowance for doubtful - due from Other Govt.		621,632.65
203000	Accrued Wages		6,850.81
207103	Due To Water		38,100.00
220347	Community Center Deposits		50.00
229100	Due to AFLAC		108.96
229105	Due to Washington Mutual		5.24
229107	Due to Lincoln		16.00
229200	Due to New York Life		24.77
229700	SEP/IRA Employee Contribution		142.90
229800	Roth IRA - Employee Contribution		143.75
271000	Unreserved Fund Balance		781,437.00
349200	Mosquito on Water Bill		2,210.62
349300	St Lights on Water Bill		5,315.72
511110	Supervisor Fees	200.00	
513120	Salaries	32,391.05	
513210	FICA	2,477.94	
513230	Health Insurance	8,352.94	
513240	Worker's Compensation	4,577.08	
513342	Computer Services	121.20	
513343	Refuse Removal	182.43	
513344	Pest Control	105.00	
513345	Janitorial	291.99	
513400	Travel	551.83	
513415	Telephone	296.77	
513430	Electric - Offices	147.32	
513450	Insurance	43,240.68	
513510	Office Supplies	295.53	
513525	Fuel & Lubricants	3,561.45	
513527	Uniform Rental	199.14	
513542	Memberships	2,233.75	
513550	Training and Conferences	332.50	
513630	Renewal & Replacement	1,387.71	
514310	Attorney	400.00	
517712	Debt-SRF STA Loan	32,870.00	
517715	Debt Principal-CSB 10 YR Loan	1,040.62	
517725	Debt Interest - CSB 10 Yr Loan	1,085.86	
517731	Debt Principal - PS Gen	2,910.22	
517732	Debt Interest - PS Gen	756.69	
538340	Grant Management	700.00	

Spring Lake Improvement District
 Normal Trial Balance - Trial Balance by Fund
 01 - General Fund
 From 10/1/2018 Through 10/31/2018

<u>Account Code</u>	<u>Account Title</u>	<u>Debit Balance</u>	<u>Credit Balance</u>
538466	Maintenance - Vehicle	1,019.88	
538526	Shop Tools and Supplies	1,008.49	
538527	Operating Equipment	<u>674.85</u>	
	Total 01 - General Fund	1,459,024.97	1,459,024.97

Spring Lake Improvement District
Normal Trial Balance - Trial Balance by Fund
41 - Water Fund
From 10/1/2018 Through 10/31/2018

Account Code	Account Title	Debit Balance	Credit Balance
101100	Cash Operating	31,007.30	
101200	State Board Fund A	12,094.74	
101300	State Board R & R Fund A	10,769.94	
101700	Capital Reserves - Water	171,284.24	
101800	Renewal & Replacement	688,747.71	
101900	Operating Reserve	56,224.75	
101906	Personnel Reserves	207.10	
102100	Petty Cash	100.00	
102101	Water Angel Fund	583.08	
115200	A/R-Billing	58,757.37	
117000	Allowance for Uncollectible A/R		12,858.38
131105	Due from General Fund	38,100.00	
131107	Due from Wastewater	195,000.00	
161900	Land-Water Fund	7,014.20	
162900	Buildings-Water	284,120.58	
163900	Accumulated Depreciation		2,806,660.37
164912	Water System	2,761,288.14	
166902	Equipment-Enterprise Funds	447,516.78	
169901	Construction In Progress-Water	11,600.00	
203000	Accrued Wages		4,681.42
203903	Capital Lease Payable		59,778.96
210100	Compensated Absences		16,115.79
220100	Customer Deposits		50,940.25
220200	Refunds		185.69
229100	Due to AFLAC		98.48
229105	Due to Washington Mutual		2.60
229107	Due to Lincoln		6.24
229200	Due to New York Life		13.77
229700	SEP/IRA Employee Contribution		58.50
229800	Roth IRA - Employee Contribution		437.50
271000	Unreserved Fund Balance		1,839,169.69
343300	Water Revenue		48,685.18
369903	Miscellaneous Income		419.78
511110	Supervisor Fees	150.00	
513120	Salaries	22,147.45	
513210	FICA	1,694.30	
513230	Health Insurance	5,370.36	
513240	Worker's Compensation	3,097.09	
513342	Computer Services	90.90	
513343	Refuse Removal	136.82	
513344	Pest Control	35.00	
513345	Janitorial	97.32	
513415	Telephone	319.39	
513430	Electric - Offices	110.49	
513450	Insurance	20,590.80	
513491	Recording Fees & Charges	12.00	
513510	Office Supplies	460.64	
513525	Fuel & Lubricants	788.14	
513527	Uniform Rental	121.35	
513542	Memberships	1,148.75	
513550	Training and Conferences	382.60	
513630	Renewal & Replacement	1,387.71	
514310	Attorney	300.00	
533072	Debt Interest - Backhoe	226.66	
533348	Potable Water Quality	122.50	

Spring Lake Improvement District
Normal Trial Balance - Trial Balance by Fund
41 - Water Fund
From 10/1/2018 Through 10/31/2018

<u>Account Code</u>	<u>Account Title</u>	<u>Debit Balance</u>	<u>Credit Balance</u>
533430	Electric - Water Plant	880.32	
533441	Debt Principle - Backhoe	2,070.92	
533630	Hydrant Testing	667.24	
537520	Chemicals	845.80	
538340	Grant Management	840.00	
538466	Maintenance - Vehicle	516.07	
538526	Shop Tools and Supplies	465.65	
538527	Operating Equipment	620.40	
	Total 41 - Water Fund	4,840,112.60	4,840,112.60

Spring Lake Improvement District
Normal Trial Balance - Trial Balance by Fund
42 - Lot Mowing Fund
From 10/1/2018 Through 10/31/2018

Account Code	Account Title	Debit Balance	Credit Balance
101100	Cash Operating	15,205.68	
101200	State Board Fund A	1,896.75	
101800	Renewal & Replacement	94,070.26	
101900	Operating Reserve	145,551.74	
101906	Personnel Reserves	2,009.25	
115200	A/R-Billing	45,891.74	
117000	Allowance for Uncollectible A/R		45,891.74
133100	Due from Other Govt - PY Taxes	137,310.20	
133200	Allowance for doubtful - due from Other Govt.		137,310.20
163900	Accumulated Depreciation		146,645.62
166902	Equipment-Enterprise Funds	218,337.86	
203000	Accrued Wages		1,239.40
210100	Compensated Absences		5,125.63
229100	Due to AFLAC		23.01
229105	Due to Washington Mutual		2.76
229107	Due to Lincoln		9.40
229200	Due to New York Life		0.33
229700	SEP/IRA Employee Contribution		66.94
229800	Roth IRA - Employee Contribution		12.50
271000	Unreserved Fund Balance		340,283.32
511110	Supervisor Fees	100.00	
513120	Salaries	5,756.55	
513210	FICA	440.43	
513230	Health Insurance	1,516.58	
513240	Worker's Compensation	891.09	
513342	Computer Services	60.60	
513343	Refuse Removal	91.21	
513344	Pest Control	26.25	
513345	Janitorial	97.32	
513415	Telephone	112.44	
513430	Electric - Offices	73.66	
513450	Insurance	3,431.80	
513510	Office Supplies	147.76	
513525	Fuel & Lubricants	2,604.55	
513527	Uniform Rental	129.17	
513542	Memberships	21.25	
513550	Training and Conferences	10.00	
514310	Attorney	200.00	
538526	Shop Tools and Supplies	293.11	
538527	Operating Equipment	333.60	
	Total 42 - Lot Mowing Fund	676,610.85	676,610.85

Spring Lake Improvement District
Normal Trial Balance - Trial Balance by Fund
43 - Wastewater
From 10/1/2018 Through 10/31/2018

Account Code	Account Title	Debit Balance	Credit Balance
101100	Cash Operating	12,827.43	
101908	Operating - Wastewater	51,401.08	
115200	A/R-Billing	16,193.56	
161902	Land-Wastewater	93,115.93	
162902	Buildings-Wastewater	5,192.50	
163900	Accumulated Depreciation		10,871.60
164914	Wastewater System	13,471.00	
169903	Construction in Progress-Wastewater	216,000.00	
203000	Accrued Wages		722.17
203908	SRF-Wastewater Loan		145,406.00
207103	Due To Water		195,000.00
210100	Compensated Absences		4,259.47
229100	Due to AFLAC		4.31
229105	Due to Washington Mutual		0.11
229107	Due to Lincoln		1.85
229200	Due to New York Life	0.80	
229700	SEP/IRA Employee Contribution		4.16
229800	Roth IRA - Employee Contribution		31.25
271000	Unreserved Fund Balance		47,670.97
343500	Wastewater Revenue		17,032.85
511110	Supervisor Fees	50.00	
513120	Salaries	3,354.35	
513210	FICA	256.52	
513230	Health Insurance	866.40	
513240	Worker's Compensation	509.07	
513342	Computer Services	30.30	
513343	Refuse Removal	45.58	
513344	Pest Control	8.75	
513415	Telephone	56.22	
513430	Electric - Offices	36.82	
513450	Insurance	1,372.72	
513510	Office Supplies	73.86	
513525	Fuel & Lubricants	144.40	
513527	Uniform Rental	44.31	
513542	Memberships	21.25	
514310	Attorney	100.00	
514315	Legal	2,000.00	
533340	Contractual Services	1,000.00	
535340	Wastewater Testing	125.00	
535430	Electric - Wastewater Plant	204.35	
537520	Chemicals	252.00	
538340	Grant Management	1,960.00	
538526	Shop Tools and Supplies	87.23	
538527	Operating Equipment	203.31	
	Total 43 - Wastewater	421,004.74	421,004.74
Report Total		7,396,753.16	7,396,753.16
Report Difference			0.00

Spring Lake Improvement District
 Check/Voucher Register - SLID-Check Register
 101100 - Cash Operating
 From 10/1/2018 Through 10/31/2018

Check Date	Check Number	Payee	Check Amount	Transaction Description	Spilled
10/29/2018	0149928137...	ABILA	386.65	CHECKS, W2'S, 1099'S	No
10/7/2018	1050-4168	ABILA	303.00	OCTOBER 2018 MIP ACCOUNTING	No
10/2/2018	112-412900...	Amazon.Com	25.98	2 AC POWER ADAPTORS	No
10/2/2018	14481	ROBERT STAUFFER TRUST	70.48	REFUND OVERPAYMENT 908 VILLAWAY	No
10/2/2018	14482	MARTIN RIMELDI	28.16	REFUND OVERPAYMENT 105 VOSS COURT	No
10/2/2018	14483	AMANDA HART	60.69	DEPOSIT REFUND 6765 HEAVITREE DRIVE	No
10/2/2018	14484	ADVANCE PROFESSIONAL DRIVEN BY CARQUEST	6.24	AIR FRESHNERS	No
10/2/2018		ADVANCE PROFESSIONAL DRIVEN BY CARQUEST	11.95	BRUSH WITH POLE	No
10/2/2018		ADVANCE PROFESSIONAL DRIVEN BY CARQUEST	426.56	CLIMATE CONTROL, CORE BATTERY REPLACEMENT	No
10/2/2018		ADVANCE PROFESSIONAL DRIVEN BY CARQUEST	22.74	GREASE GUN COUPLER	No
10/2/2018		ADVANCE PROFESSIONAL DRIVEN BY CARQUEST	6.29	V BELT	No
10/2/2018		ADVANCE PROFESSIONAL DRIVEN BY CARQUEST	216.16	WIPER BLADES, BRAKE ROTOR, CAR WASH	No
10/2/2018	14485	Batteries Plus	15.25	LITHIUM BATTERY	No
10/2/2018	14486	Crystal Springs	25.63	SEPTEMBER 2018 SERVICE	No
10/2/2018	14487	FERGUSON WATERWORKS	667.24	SAGEWOOD FIRE HYDRANT REPAIR PARTS	No
10/2/2018	14488	Fields Equipment Company, Inc.	5.30	DIPSTICK	No
10/2/2018		Fields Equipment Company, Inc.	1,390.64	GEARBOX TRACTOR REPAIR	No
10/2/2018	14489	GAI CONSULTANTS	16,520.00	ASSESSMENT METHODOLOGY	No
10/2/2018	14490	HAWKINS INC	502.00	LIQUID BLEACH	No
10/2/2018	14491	JOE TROIA	200.00	STEP SYSTEM MONITORING THROUGH SEPT 30 2018	No
10/2/2018	14492	Longs Air Conditioning Inc.	1,043.00	OFFICE GENERATOR INSPECTION AND REPAIR	No
10/2/2018	14493	Napa Auto Parts	261.67	BATTERY, OIL	No
10/2/2018		Napa Auto Parts	107.86	FUEL FILTERS, OIL	No
10/2/2018	14494	The News-Sun	51.56	NOTICE OF MEETING DATES	No
10/2/2018	14495	Odyssey Manufacturing Company	95.00	500 ML CALIBRATION COLUMN	No
10/2/2018	14496	OFFICE DEPOT BUSINESS CREDIT	241.98	HP TONER SHOP PRINTER	No
10/2/2018		OFFICE DEPOT BUSINESS CREDIT	10.70	IDEAL CLAMPS	No
10/2/2018		OFFICE DEPOT BUSINESS CREDIT	145.10	INK, STAPLES, LAMINATING SHEETS, CORRECTION TAPE	No
10/2/2018		OFFICE DEPOT BUSINESS CREDIT	8.43	JOURNAL	No
10/2/2018		OFFICE DEPOT BUSINESS CREDIT	187.90	KEYBOARD, BATTERY BACKUPS	No
10/2/2018		OFFICE DEPOT BUSINESS CREDIT	11.54	WORK ORDER BOOKS	No
10/2/2018	14497	Pugh Utilities Services, Inc	1,050.00	WATER AND WASTEWATER OPERATIONS SEPT 2018	No
10/2/2018	14498	Somers Irrigation	98.37	COUPLINGS, ADAPTORS, VALVES	No

Spring Lake Improvement District
 Check/Voucher Register - SLID-Check Register
 101100 - Cash Operating
 From 10/1/2018 Through 10/31/2018

Check Date	Check Number	Payee	Check Amount	Transaction Description	Spilled
10/2/2018	14499	THOMPSON PUMP	48,861.00	HIGH EFFICIENCY PUMP	No
10/2/2018		THOMPSON PUMP	1,132.00	PUMP HOSES	No
10/2/2018	14500	Triangle Hardware	1.60	ALL THREAD	No
10/2/2018		Triangle Hardware	20.90	BOTS, WASHER, NUTS	No
10/2/2018	14501	Unifirst Corporation	146.53	UNIFORM AND JANITORIAL SERVICE	No
10/2/2018	14502	Central Security & Electronics, Inc.	978.00	ANNUAL ALARM MONITORING	No
10/2/2018	14503	FASD	2,500.00	FASD MEMBERSHIP DUES	No
10/2/2018	14504	LINCOLN FINANCIAL GROUP	24.56	EMPLOYEE PAID STD	No
10/2/2018	14505	New York Life	152.18	EMPLOYEE PAID LIFE	No
10/2/2018	14506	TWC Services	1,668.00	ANNUAL LEASE	No
10/2/2018	14507	WASHINGTON NATIONAL INSURANCE COMPANY	42.84	EMPLOYEE PAID SUPPLEMENTAL	No
10/2/2018	14508	Waste Connections of Florida	220.69	OCTOBER 2018 SERVICE	No
10/8/2018	14509	Clifton Larson Allen LLP	800.00	SEPTEMBER 2018 ACCOUNTING SERVICES	No
10/8/2018	14510	Craig A. Smith & Associates	2,860.00	PROFESSIONAL SERVICES THROUGH 9-30-2018	No
10/8/2018	14511	Craig A. Smith & Associates	18,993.50	WASTEWATER SYS CONSTRUCTION SERVICES	No
10/8/2018	14512	Flowers Chemical Laboratories	430.00	STA WATER SAMPLES	No
10/8/2018		Flowers Chemical Laboratories	175.00	WATER SAMPLES	No
10/8/2018	14513	Glissons Animal Supply Inc.	40.00	SERVICE CALL PUMP STATION GATE KEYPAD	No
10/8/2018	14514	Ramba Consulting group, LLC	2,000.00	LEGISLATIVE CONSULTING THROUGH SEPTEMBER 2018	No
10/8/2018	14515	Sunshine State One Call of Florida Inc.	21.45	SEPTEMBER 2018 LOCATE TICKETS	No
10/8/2018	14516	Triangle Hardware	13.41	KEYS	No
10/8/2018	14517	Xerox Corporation	166.92	SEPTEMBER 2018 SERVICE	No
10/9/2018	14518	Napa Auto Parts	49.99	HYDRAULIC OIL	No
10/16/2018	14519	PHILIP NUNZIO	14.19	REFUND OVERPAYMENT	No
10/16/2018	14520	TANYA SCOTT	27.85	DEPOSIT REFUND 7309 HONEYSUCKLE	No
10/16/2018	14521	CRAIG MELVIN	46.07	DEPOSIT REFUND 123 MADRID DRIVE	No
10/16/2018	14522	Arrow Environmental Services	175.00	QUARTERLY PEST CONTROL	No
10/16/2018	14523	Bill Lawens	100.00	OCTOBER 2018 MEETING	No
10/16/2018	14524	William Nielander	1,000.00	OCTOBER 2018 RETAINER	No
10/16/2018	14525	Brian Acker	100.00	OCTOBER 2018 MEETING	No
10/16/2018	14526	Deborah Cleveland	200.00	OCTOBER 2018 SERVICE	No
10/16/2018	14527	Direct TV	168.00	ANNUAL SERVICE	No
10/16/2018	14528	Employers Association of Florida, Inc.	425.00	MEMBERSHIP DUES 2019	No
10/16/2018	14529	FERGUSON WATERWORKS	667.24	HYDRANT PARTS	No
10/16/2018	14530	Gary Behrendt	100.00	OCTOBER 2018 MEETING	No
10/16/2018	14531	HAWKINS INC	525.80	LIQUID BLEACH	No
10/16/2018	14532	Laye's Tire Service	503.80	TIRES FOR GATOR	No
10/16/2018	14533	Leon A Van Jr.	100.00	OCTOBER 2018 MEETING	No

Spring Lake Improvement District
 Check/Voucher Register - SLID-Check Register
 101100 - Cash Operating
 From 10/1/2018 Through 10/31/2018

Check Date	Check Number	Payee	Check Amount	Transaction Description	Spilled
10/16/2018	14534	LINCOLN FINANCIAL GROUP	50.26	EMPLOYEE PAID STD	No
10/16/2018	14535	LOWES HOME CENTERS, LLC	50.32	NYLON WEBBING	No
10/16/2018	14536	Preferred Governmental Insurance Trust	9,074.33	WORKER'S COMP	No
10/16/2018	14537	Public Risk Insurance Agency	67,474.00	COMMERCIAL PACKAGE INSURANCE FY 2019	No
10/16/2018	14538	Taylor Oil	4,012.33	GAS AND DIESEL FUEL	No
10/16/2018	14539	Taylor Rental	32.95	CHAIN	No
10/16/2018	14540	Tim Mckenna	100.00	OCTOBER 2018 MEETING	No
10/16/2018	14541	Zee Medical Service Co.	350.85	MISC SAFETY SUPPLIES	No
10/16/2018	14542	Zee Medical Service Co.	206.85	TYVEK COVERALLS	No
10/17/2018	14543	Unifirst Corporation	175.09	UNIFORM AND JANITORIAL SERVICE	No
10/17/2018	14544	Unifirst Corporation	146.53	UNIFORM AND JANITORIAL SERVICES	No
10/17/2018	14545	Unifirst Corporation	177.29	UNIFORM AND JANITORIAL SERVICE	No
10/17/2018	14546	Bassett Electronics Inc.	429.99	REPLACE TENNIS COURT CAMERA AND BRIDGE SWITCH	No
10/31/2018	14547	ANNIE KINKADE	68.88	DEPOSIT REFUND 601 HOLLY DR	No
10/31/2018	14548	PAT CHMIEL	47.50	IRRIGATION DAMAGE	No
10/31/2018	14549	DANE MAQUET	44.49	DEPOSIT REFUND 6332 WILSON TER	No
10/31/2018	14550	Bill Jarrett Ford	1,032.15	REPLACE EXHAUST PIPE AND MUFFLER FORD ESCAPE	No
10/31/2018	14551	Central Security & Electronics, Inc.	120.00	SECURITY ALARM SERVICE AT WATER PLANT	No
10/31/2018	14552	Crystal Springs	9.14	MONTHLY SERVICE	No
10/31/2018	14553	Data Flow Systems Inc.	2,775.42	DATA FLOW REPAIR	No
10/31/2018	14554	Deborah Cleveland	200.00	OFFICE CLEANING NOVEMBER 2018	No
10/31/2018	14555	FASD	50.00	FASD QUARTERLY JOE DECERBO	No
10/31/2018	14556	FLORIDA DEPT OF ECONOMIC OPPORTUNITY	175.00	ANNUAL SPECIAL DISCTRICT FEE	No
10/31/2018	14557	Flowers Chemical Laboratories	122.50	WATER SAMPLES	No
10/31/2018	14558	Guardian Community Resource Mgmt, Inc	700.00	TASK ORDER 1.19 OCTOBER 2018	No
10/31/2018	14559	Guardian Community Resource Mgmt, Inc	1,960.00	TASK ORDER 2.19 OCTOBER 2018	No
10/31/2018	14560	Guardian Community Resource Mgmt, Inc	840.00	TASK ORDER 3.19 OCTOBER 2018	No
10/31/2018	14561	HAWKINS INC	572.00	LIQUID BLEACH	No
10/31/2018	14562	Joe DeCarbo	1,269.33	REIMBURSE OCTOBER 2018 EXPENSES	No
10/31/2018	14563	JOE TROJA	200.00	OCTOBER 2018 MONITOR STEP SYSTEMS	No
10/31/2018	14564	New York Life	152.18	EMPLOYEE PAID LIFE INSURANCE	No
10/31/2018	14565	Public Risk Insurance Agency	1,162.00	Add Dump Truck to Insurance policy	No
10/31/2018	14566	Pugh Utilities Services, Inc	800.00	OCTOBER 2018 WASTEWATER OPERATIONS	No
10/31/2018	14567	Ramba Consulting group, LLC	2,000.00	LEGISLATIVE CONSULTING THROUGH OCTOBER 31, 2018	No
10/31/2018	14568	SAFETY-KLEEN SYSTEMS INC	136.70	DISPOSAL FEE	No

Spring Lake Improvement District
 Check/Voucher Register - SLID-Check Register
 101100 - Cash Operating
 From 10/1/2018 Through 10/31/2018

Check Date	Check Number	Payee	Check Amount	Transaction Description	Spilled
10/31/2018	14564	Short Environmental Laboratories, Inc.	125.00	WASTEWATER SAMPLES	No
10/31/2018	14565	Taylor Oil	3,086.21	GAS AND DIESEL FUEL	No
10/31/2018	14566	Unifirst Corporation	177.94	UNIFORM AND JANITORIAL SERVICES	No
10/31/2018	14567	WASHINGTON NATIONAL INSURANCE COMPANY	42.84	EMPLOYEE PAID SUPPLEMENTAL	No
10/31/2018	14568	Waste Connections of Florida	235.35	OCTOBER 2018 SERVICE	No
10/1/2018	19228852	Caterpillar Financial Services Corporation	2,297.58	OCTOBER 2018 BACKHOE	No
10/1/2018	385810	Aflac	938.90	EMPLOYEE SUPPLEMENTAL INSURANCE	No
10/2/2018	500609419191	United Health Care Insurance Company	7,721.94	OCTOBER 2018 HEALTH INSURANCE	No
10/9/2018	500663911538	United Health Care Insurance Company	7,721.94	NOVEMBER 2018 HEALTH INSURANCE	No
10/31/2018	808705	Aflac	938.90	EMPLOYEE PAID SUPPLEMENTAL	No
10/22/2018	CL31124360...	Century Link	71.87	OCTOBER 2018 C CENTER	No
10/22/2018	CL31145122...	Century Link	277.31	OCTOBER 2018 DISTRICT SHOP	No
10/22/2018	CL31170007...	Century Link	284.92	OCTOBER 2018 DISTRICT OFFICE	No
10/25/2018	CSB4021447...	CENTER STATE BANK	3,666.91	OCTOBER 2018 PS GEN 5 YR LOAN	No
10/6/2018	CSBOCT201...	CENTER STATE BANK	2,126.48	OCTOBER 2018 10 YEAR CAP LOAN	No
10/26/2018	DE15326913...	Duke Energy	368.29	OCTOBER 2018 DISTRICT SHOP	No
10/26/2018	DE21599614...	Duke Energy	184.44	OCTOBER 2018 SEWER PLANT	No
10/26/2018	DE26379375...	Duke Energy	19.91	OCTOBER 2018 OAK LEAFE LIFT STATION	No
10/26/2018	DE74440644...	Duke Energy	880.32	OCTOBER 2018 WATER PLANT	No
10/22/2018	EDTPS102618	EFTPS (PAYROLL TAXES)	3,161.68	PAYROLL TAXES	No
10/2/2018	EFTPS10052...	EFTPS (PAYROLL TAXES)	3,251.75	PAYROLL TAXES W/E 10-05-2018	No
10/10/2018	EFTPS10102...	EFTPS (PAYROLL TAXES)	3,332.52	PAYROLL TAXES W/E 10-10-18	No
10/16/2018	EFTPS10172...	EFTPS (PAYROLL TAXES)	3,501.76	PAYROLL TAXES W/E 10-17-18	No
10/29/2018	EFTPS11022...	EFTPS (PAYROLL TAXES)	3,306.37	PAYROLL TAXES W/E 11-2-2018	No
10/2/2018	EXPERTPAY1...	Expert Pay	67.96	CHILD SUPPORT W/E 10-05-2018	No
10/10/2018	EXPERTPAY1...	Expert Pay	67.96	CHILD SUPPORT W/E 10-10-18	No
10/16/2018	EXPERTPAY1...	Expert Pay	67.96	CHILD SUPPORT W/E 10-17-18	No
10/22/2018	EXPERTPAY1...	Expert Pay	67.96	CHILD SUPPORT W/E 10-26-2018	No
10/29/2018	EXPERTPAY1...	Expert Pay	67.96	CHILD SUPPORT W/E 11-2-2018	No
10/30/2018	HDOCTOBER...	Home Depot Credit Services	239.00	ELECTRIC WATER HEATER	No
10/30/2018		Home Depot Credit Services	58.47	MR CLEAN, STAPLES, LIGHT BULBS	No
10/30/2018		Home Depot Credit Services	73.33	PLYWOOD, SCREWS	No
10/30/2018		Home Depot Credit Services	8.97	RATCHET	No
10/30/2018		Home Depot Credit Services	91.81	SAND PAPER, RUST PAINT	No
10/30/2018		Home Depot Credit Services	119.91	SPRINKLER	No
10/30/2018		Home Depot Credit Services	500.00	2019 MEMBERSHIP DUES	No
10/16/2018	SD201819-010	FLORIDA STORMWATER ASSOCIATION	12.00	RECORDING FEE RELEASE OF LIEN 8/G/1	No
10/17/2018	SFC1535300...	Simplifile E Recording	625.00	CHEMICAL SPILL RESPONSE TRAINING OCTOBER 2018	No
10/2/2018	SIGMATRAIN...	Sigma Consulting and Training Inc.			No

Spring Lake Improvement District
 Check/Voucher Register - SLID-Check Register
 101100 - Cash Operating
 From 10/1/2018 Through 10/31/2018

Check Date	Check Number	Payee	Check Amount	Transaction Description	Spilled
10/9/2018	SRFOCTOBE...	STATE OF FLORIDA DEPT OF FINANCIAL SERVICES	32,870.00	SRF STA DEBT OCTOBER 2018	No
10/1/2018	v8855	Catherine D. Angell	900.25	Employee: 01; Pay Date: 10/2/2018	No
10/1/2018	v8856	Cynthia D. Bacon	523.34	Employee: 28; Pay Date: 10/2/2018	No
10/1/2018	v8857	Wellington E. Clarke	608.84	Employee: 02; Pay Date: 10/2/2018	No
10/1/2018	v8858	Joseph T. DeCervo	1,584.81	Employee: 03; Pay Date: 10/2/2018	No
10/1/2018	v8859	Robert E. Hill	550.39	Employee: 24; Pay Date: 10/2/2018	No
10/1/2018	v8860	John Laiosa	550.24	Employee: 10; Pay Date: 10/2/2018	No
10/1/2018	v8861	Kyle T. Murray	470.06	Employee: 29; Pay Date: 10/2/2018	No
10/1/2018	v8862	Randolph Nelson	923.22	Employee: 12; Pay Date: 10/2/2018	No
10/1/2018	v8863	Brian L. Patrick	500.65	Employee: 13; Pay Date: 10/2/2018	No
10/1/2018	v8864	Anthony L. Pyley	520.96	Employee: 26; Pay Date: 10/2/2018	No
10/1/2018	v8865	Jarrett Prescott	471.22	Employee: 32; Pay Date: 10/2/2018	No
10/1/2018	v8866	Torrey C. Riley	456.96	Employee: 31; Pay Date: 10/2/2018	No
10/1/2018	v8867	Clay R. Shrum Sr.	1,023.45	Employee: 15; Pay Date: 10/2/2018	No
10/1/2018	v8868	Matthew C. Thompson	595.85	Employee: 23; Pay Date: 10/2/2018	No
10/8/2018	v8869	Catherine D. Angell	900.25	Employee: 01; Pay Date: 10/9/2018	No
10/8/2018	v8870	Cynthia D. Bacon	523.34	Employee: 28; Pay Date: 10/9/2018	No
10/8/2018	v8871	Wellington E. Clarke	608.84	Employee: 02; Pay Date: 10/9/2018	No
10/8/2018	v8872	Joseph T. DeCervo	1,584.81	Employee: 03; Pay Date: 10/9/2018	No
10/8/2018	v8873	Robert E. Hill	550.39	Employee: 24; Pay Date: 10/9/2018	No
10/8/2018	v8874	John Laiosa	550.25	Employee: 10; Pay Date: 10/9/2018	No
10/8/2018	v8875	Kyle T. Murray	470.05	Employee: 29; Pay Date: 10/9/2018	No
10/8/2018	v8876	Randolph Nelson	923.22	Employee: 12; Pay Date: 10/9/2018	No
10/8/2018	v8877	Brian L. Patrick	580.99	Employee: 13; Pay Date: 10/9/2018	No
10/8/2018	v8878	Anthony L. Pyley	520.96	Employee: 26; Pay Date: 10/9/2018	No
10/8/2018	v8879	Jarrett Prescott	471.22	Employee: 32; Pay Date: 10/9/2018	No
10/8/2018	v8880	Torrey C. Riley	538.44	Employee: 31; Pay Date: 10/9/2018	No
10/8/2018	v8881	Clay R. Shrum Sr.	1,023.45	Employee: 15; Pay Date: 10/9/2018	No
10/8/2018	v8882	Matthew C. Thompson	676.21	Employee: 23; Pay Date: 10/9/2018	No
10/15/2018	v8883	Catherine D. Angell	900.25	Employee: 01; Pay Date: 10/16/2018	No
10/15/2018	v8884	Cynthia D. Bacon	523.34	Employee: 28; Pay Date: 10/16/2018	No
10/15/2018	v8885	Wellington E. Clarke	608.85	Employee: 02; Pay Date: 10/16/2018	No
10/15/2018	v8886	Joseph T. DeCervo	1,584.81	Employee: 03; Pay Date: 10/16/2018	No
10/15/2018	v8887	Robert E. Hill	550.38	Employee: 24; Pay Date: 10/16/2018	No
10/15/2018	v8888	John Laiosa	550.24	Employee: 10; Pay Date: 10/16/2018	No
10/15/2018	v8889	Kyle T. Murray	550.41	Employee: 29; Pay Date: 10/16/2018	No
10/15/2018	v8890	Randolph Nelson	923.22	Employee: 12; Pay Date: 10/16/2018	No
10/15/2018	v8891	Brian L. Patrick	500.64	Employee: 13; Pay Date: 10/16/2018	No

Spring Lake Improvement District
 Check/Voucher Register - SLID-Check Register
 101100 - Cash Operating
 From 10/1/2018 Through 10/31/2018

Check Date	Check Number	Payee	Check Amount	Transaction Description	Spilled
10/15/2018	v8892	Anthony L. Plyley	581.24	Employee: 26; Pay Date: 10/16/2018	No
10/15/2018	v8893	Jarrett Prescott	552.28	Employee: 32; Pay Date: 10/16/2018	No
10/15/2018	v8894	Torrey C. Riley	962.56	Employee: 31; Pay Date: 10/16/2018	No
10/15/2018	v8895	Clay R. Shrum Sr.	1,023.44	Employee: 15; Pay Date: 10/16/2018	No
10/15/2018	v8896	Matthew C. Thompson	595.86	Employee: 23; Pay Date: 10/16/2018	No
10/22/2018	v8897	Catherine D. Angell	900.25	Employee: 01; Pay Date: 10/23/2018	No
10/22/2018	v8898	Wellington E. Clarke	608.84	Employee: 02; Pay Date: 10/23/2018	No
10/22/2018	v8899	Joseph T. DeCervo	1,584.81	Employee: 03; Pay Date: 10/23/2018	No
10/22/2018	v8900	John Laiosa	550.24	Employee: 10; Pay Date: 10/23/2018	No
10/22/2018	v8901	Randolph Nelson	923.22	Employee: 12; Pay Date: 10/23/2018	No
10/22/2018	v8902	Brian L. Patrick	500.64	Employee: 13; Pay Date: 10/23/2018	No
10/22/2018	v8903	Clay R. Shrum Sr.	1,023.45	Employee: 15; Pay Date: 10/23/2018	No
10/22/2018	v8904	Matthew C. Thompson	595.85	Employee: 23; Pay Date: 10/23/2018	No
10/22/2018	v8905	Robert E. Hill	550.39	Employee: 24; Pay Date: 10/23/2018	No
10/22/2018	v8906	Anthony L. Plyley	520.96	Employee: 26; Pay Date: 10/23/2018	No
10/22/2018	v8907	Cynthia D. Bacon	523.35	Employee: 28; Pay Date: 10/23/2018	No
10/22/2018	v8908	Kyle T. Murray	470.06	Employee: 29; Pay Date: 10/23/2018	No
10/22/2018	v8909	Jarrett Prescott	552.28	Employee: 32; Pay Date: 10/23/2018	No
10/29/2018	v8910	Catherine D. Angell	900.25	Employee: 01; Pay Date: 10/30/2018	No
10/29/2018	v8911	Cynthia D. Bacon	523.34	Employee: 28; Pay Date: 10/30/2018	No
10/29/2018	v8912	Wellington E. Clarke	608.84	Employee: 02; Pay Date: 10/30/2018	No
10/29/2018	v8913	Joseph T. DeCervo	1,584.81	Employee: 03; Pay Date: 10/30/2018	No
10/29/2018	v8914	Robert E. Hill	550.38	Employee: 24; Pay Date: 10/30/2018	No
10/29/2018	v8915	John Laiosa	550.24	Employee: 10; Pay Date: 10/30/2018	No
10/29/2018	v8916	Kyle T. Murray	470.06	Employee: 29; Pay Date: 10/30/2018	No
10/29/2018	v8917	Randolph Nelson	923.22	Employee: 12; Pay Date: 10/30/2018	No
10/29/2018	v8918	Brian L. Patrick	661.34	Employee: 13; Pay Date: 10/30/2018	No
10/29/2018	v8919	Anthony L. Plyley	520.96	Employee: 26; Pay Date: 10/30/2018	No
10/29/2018	v8920	Jarrett Prescott	471.22	Employee: 32; Pay Date: 10/30/2018	No
10/29/2018	v8921	Torrey C. Riley	456.96	Employee: 31; Pay Date: 10/30/2018	No
10/29/2018	v8922	Clay R. Shrum Sr.	1,023.45	Employee: 15; Pay Date: 10/30/2018	No
10/29/2018	v8923	Matthew C. Thompson	595.86	Employee: 23; Pay Date: 10/30/2018	No
10/1/2018	VERIZONOC...	Verizon Wireless	150.72	OCTOBER 2018 ON CALL PHONE	No

Report Total 338,339.26

Spring Lake Improvement District
Posted General Ledger Transactions - Cash Disbursements

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
CD2018-81	10/2/2018	101100	Cash Operating	Water		25.98	2 AC POWER ADAPTORS
		Total 101100	Cash Operating		0.00	25.98	
CD2018-81	10/2/2018	538526	Shop Tools and Supplies	Water	25.98		2 AC POWER ADAPTORS
		Total 538526	Shop Tools and Supplies		25.98	0.00	
CD2018-81	10/7/2018	513342	Computer Services	General Government	90.90		OCTOBER 2018 MIP ACCOUNTING
CD2018-81	10/7/2018	513342		Water	90.90		OCTOBER 2018 MIP ACCOUNTING
CD2018-81	10/7/2018	513342		Lot Mowing	60.60		OCTOBER 2018 MIP ACCOUNTING
CD2018-81	10/7/2018	513342		Parks	30.30		OCTOBER 2018 MIP ACCOUNTING
CD2018-81	10/7/2018	513342		Wastewater	30.30		OCTOBER 2018 MIP ACCOUNTING
		Total 513342	Computer Services		303.00	0.00	
CD2018-81	10/7/2018	101100	Cash Operating	General Government		90.90	OCTOBER 2018 MIP ACCOUNTING
CD2018-81	10/7/2018	101100		Water		90.90	OCTOBER 2018 MIP ACCOUNTING
CD2018-81	10/7/2018	101100		Lot Mowing		60.60	OCTOBER 2018 MIP ACCOUNTING
CD2018-81	10/7/2018	101100		Parks		30.30	OCTOBER 2018 MIP ACCOUNTING
CD2018-81	10/7/2018	101100		Wastewater		30.30	OCTOBER 2018 MIP ACCOUNTING
CD2018-81	10/9/2018	101100		General Government		32,870.00	SRF STA DEBT OCTOBER 2018
		Total 101100	Cash Operating		0.00	33,173.00	
CD2018-81	10/9/2018	517712	Debt-SRF STA Loan	General Government	32,870.00		SRF STA DEBT OCTOBER 2018
		Total 517712	Debt-SRF STA Loan		32,870.00	0.00	
CD2018-81	10/16/2018	513542	Memberships	General Government	500.00		2019 MEMBERSHIP DUES

Spring Lake Improvement District
Posted General Ledger Transactions - Cash Disbursements

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
		Total 513542	Memberships		500.00	0.00	
CD2018-81	10/16/2018	229300	Child Support Payable	Water	67.96		CHILD SUPPORT W/E 10-17-18
		Total 229300	Child Support Payable		67.96	0.00	
CD2018-81	10/16/2018	101100	Cash Operating	Water		67.96	CHILD SUPPORT W/E 10-17-18
CD2018-81	10/16/2018	101100		General Government Drainage		500.00	2019 MEMBERSHIP DUES
CD2018-81	10/16/2018	101100		Parks	470.82		PAYROLL TAXES W/E 10-17-18
CD2018-81	10/16/2018	101100		Parks	231.62		PAYROLL TAXES W/E 10-17-18
CD2018-81	10/16/2018	101100		Mosquito	41.98		PAYROLL TAXES W/E 10-17-18
CD2018-81	10/16/2018	101100		General Government Water	305.02		PAYROLL TAXES W/E 10-17-18
CD2018-81	10/16/2018	101100		Water	698.40		PAYROLL TAXES W/E 10-17-18
CD2018-81	10/16/2018	101100		Lot Mowing	210.44		PAYROLL TAXES W/E 10-17-18
CD2018-81	10/16/2018	101100		Wastewater	102.60		PAYROLL TAXES W/E 10-17-18
CD2018-81	10/16/2018	101100		Drainage	300.39		PAYROLL TAXES W/E 10-17-18
CD2018-81	10/16/2018	101100		Parks	138.15		PAYROLL TAXES W/E 10-17-18
CD2018-81	10/16/2018	101100		Mosquito	25.39		PAYROLL TAXES W/E 10-17-18
CD2018-81	10/16/2018	101100		General Government Water	246.76		PAYROLL TAXES W/E 10-17-18
CD2018-81	10/16/2018	101100		Water	541.46		PAYROLL TAXES W/E 10-17-18
CD2018-81	10/16/2018	101100		Lot Mowing	122.23		PAYROLL TAXES W/E 10-17-18
CD2018-81	10/16/2018	101100		Wastewater	66.50		PAYROLL TAXES W/E 10-17-18
		Total 101100	Cash Operating		0.00	4,069.72	
CD2018-81	10/16/2018	217100	FICA Liability	Drainage	470.82		PAYROLL TAXES W/E 10-17-18

Spring Lake Improvement District
Posted General Ledger Transactions - Cash Disbursements

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
CD2018-81	10/16/2018	217100		Parks	231.62		PAYROLL TAXES W/E 10-17-18
CD2018-81	10/16/2018	217100		Mosquito	41.98		PAYROLL TAXES W/E 10-17-18
CD2018-81	10/16/2018	217100		General Government	305.02		PAYROLL TAXES W/E 10-17-18
CD2018-81	10/16/2018	217100		Water	698.40		PAYROLL TAXES W/E 10-17-18
CD2018-81	10/16/2018	217100		Lot Mowing	210.44		PAYROLL TAXES W/E 10-17-18
CD2018-81	10/16/2018	217100		Wastewater	102.60		PAYROLL TAXES W/E 10-17-18
		Total 217100	FICA Liability		2,060.88	0.00	
CD2018-81	10/16/2018	217200		Drainage	300.39		PAYROLL TAXES W/E 10-17-18
CD2018-81	10/16/2018	217200		Parks	138.15		PAYROLL TAXES W/E 10-17-18
CD2018-81	10/16/2018	217200		Mosquito	25.39		PAYROLL TAXES W/E 10-17-18
CD2018-81	10/16/2018	217200		General Government	246.76		PAYROLL TAXES W/E 10-17-18
CD2018-81	10/16/2018	217200		Water	541.46		PAYROLL TAXES W/E 10-17-18
CD2018-81	10/16/2018	217200		Lot Mowing	122.23		PAYROLL TAXES W/E 10-17-18
CD2018-81	10/16/2018	217200		Wastewater	66.50		PAYROLL TAXES W/E 10-17-18
		Total 217200	Federal Tax Liability		1,440.88	0.00	
CD2018-81	10/22/2018	101100		General Government		83.20	OCTOBER 2018 DISTRICT SHOP
CD2018-81	10/22/2018	101100		Water		83.19	OCTOBER 2018 DISTRICT SHOP
CD2018-81	10/22/2018	101100		Lot Mowing		55.46	OCTOBER 2018 DISTRICT SHOP
CD2018-81	10/22/2018	101100		Parks		27.73	OCTOBER 2018 DISTRICT SHOP
CD2018-81	10/22/2018	101100		Wastewater		27.73	OCTOBER 2018 DISTRICT SHOP
CD2018-81	10/22/2018	101100		General Government		85.48	OCTOBER 2018 DISTRICT OFFICE

Spring Lake Improvement District
Posted General Ledger Transactions - Cash Disbursements

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
CD2018-81	10/22/2018	101100		Water		85.48	OCTOBER 2018 DISTRICT OFFICE
CD2018-81	10/22/2018	101100		Lot Mowing		56.98	OCTOBER 2018 DISTRICT OFFICE
CD2018-81	10/22/2018	101100		Parks		28.49	OCTOBER 2018 DISTRICT OFFICE
CD2018-81	10/22/2018	101100		Wastewater		28.49	OCTOBER 2018 DISTRICT OFFICE
CD2018-81	10/22/2018	101100		Parks		71.87	OCTOBER 2018 C CENTER
		Total 101100	Cash Operating		0.00	634.10	
CD2018-81	10/22/2018	513415	Telephone	General Government	85.48		OCTOBER 2018 DISTRICT OFFICE
CD2018-81	10/22/2018	513415		Water	85.48		OCTOBER 2018 DISTRICT OFFICE
CD2018-81	10/22/2018	513415		Lot Mowing	56.98		OCTOBER 2018 DISTRICT OFFICE
CD2018-81	10/22/2018	513415		Parks	28.49		OCTOBER 2018 DISTRICT OFFICE
CD2018-81	10/22/2018	513415		Wastewater	28.49		OCTOBER 2018 DISTRICT OFFICE
CD2018-81	10/22/2018	513415		General Government	83.20		OCTOBER 2018 DISTRICT SHOP
CD2018-81	10/22/2018	513415		Water	83.19		OCTOBER 2018 DISTRICT SHOP
CD2018-81	10/22/2018	513415		Lot Mowing	55.46		OCTOBER 2018 DISTRICT SHOP
CD2018-81	10/22/2018	513415		Parks	27.73		OCTOBER 2018 DISTRICT SHOP
CD2018-81	10/22/2018	513415		Wastewater	27.73		OCTOBER 2018 DISTRICT SHOP
CD2018-81	10/22/2018	513415		Parks	71.87		OCTOBER 2018 C CENTER
		Total 513415	Telephone		634.10	0.00	
CD2018-81	10/26/2018	101100	Cash Operating	Water		880.32	OCTOBER 2018 WATER PLANT
		Total 101100	Cash Operating		0.00	880.32	
CD2018-81	10/26/2018	513430	Electric - Offices	General Government	110.49		OCTOBER 2018 DISTRICT SHOP
CD2018-81	10/26/2018	513430		Water	110.49		OCTOBER 2018 DISTRICT SHOP

Spring Lake Improvement District
Posted General Ledger Transactions - Cash Disbursements

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
CD2018-81	10/26/2018	513430		Lot Mowing	73.66		OCTOBER 2018 DISTRICT SHOP
CD2018-81	10/26/2018	513430		Parks	36.83		OCTOBER 2018 DISTRICT SHOP
CD2018-81	10/26/2018	513430		Wastewater	36.82		OCTOBER 2018 DISTRICT SHOP
		Total 513430		Electric - Offices	368.29	0.00	
CD2018-81	10/26/2018	533430		Water	880.32		OCTOBER 2018 WATER PLANT
		Total 533430		Electric - Water Plant	880.32	0.00	
CD2018-81	10/26/2018	535430		Wastewater	19.91		OCTOBER 2018 OAK LEAF LIFT STATION
CD2018-81	10/26/2018	535430			184.44		OCTOBER 2018 SEWER PLANT
		Total 535430		Electric - Wastewater Plant	204.35	0.00	
CD2018-81	10/26/2018	101100		General Government		110.49	OCTOBER 2018 DISTRICT SHOP
CD2018-81	10/26/2018	101100		Water		110.49	OCTOBER 2018 DISTRICT SHOP
CD2018-81	10/26/2018	101100		Lot Mowing		73.66	OCTOBER 2018 DISTRICT SHOP
CD2018-81	10/26/2018	101100		Parks		36.83	OCTOBER 2018 DISTRICT SHOP
CD2018-81	10/26/2018	101100		Wastewater		36.82	OCTOBER 2018 DISTRICT SHOP
CD2018-81	10/26/2018	101100				184.44	OCTOBER 2018 SEWER PLANT
CD2018-81	10/26/2018	101100				19.91	OCTOBER 2018 OAK LEAF LIFT STATION
CD2018-81	11/2/2018	101100		Street Lights		7,632.50	OCTOBER 2018 STREET LIGHTS
CD2018-81	11/2/2018	101100		Parks		7.66	OCTOBER 2018 LAKEVIEW DR
		Total 101100		Cash Operating	0.00	8,212.80	

Spring Lake Improvement District
Posted General Ledger Transactions - Cash Disbursements

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
CD2018-81	11/2/2018	541430	Electric - St Lights	Street Lights	7,632.50		OCTOBER 2018 STREET LIGHTS
		Total 541430	Electric - St Lights		7,632.50	0.00	
CD2018-81	11/2/2018	572430	Electric - Parks & Median Signs	Parks	7.66		OCTOBER 2018 LAKEVIEW DR
		Total 572430	Electric - Parks & Median Signs		7.66	0.00	
Total CD2018-81					46,995.92	46,995.92	
CD2018-82	10/9/2018	513230	Health Insurance	Water	2,635.50		NOVEMBER 2018 HEALTH INSURANCE
CD2018-82	10/9/2018	513230		Drainage	1,812.34		NOVEMBER 2018 HEALTH INSURANCE
CD2018-82	10/9/2018	513230		General Government	1,094.20		NOVEMBER 2018 HEALTH INSURANCE
CD2018-82	10/9/2018	513230		Parks	885.71		NOVEMBER 2018 HEALTH INSURANCE
CD2018-82	10/9/2018	513230		Lot Mowing	758.29		NOVEMBER 2018 HEALTH INSURANCE
CD2018-82	10/9/2018	513230		Wastewater	433.20		NOVEMBER 2018 HEALTH INSURANCE
CD2018-82	10/9/2018	513230		Mosquito	102.70		NOVEMBER 2018 HEALTH INSURANCE
		Total 513230	Health Insurance		7,721.94	0.00	
CD2018-82	10/9/2018	101100	Cash Operating	Water		2,635.50	NOVEMBER 2018 HEALTH INSURANCE
CD2018-82	10/9/2018	101100		Drainage		1,812.34	NOVEMBER 2018 HEALTH INSURANCE
CD2018-82	10/9/2018	101100		General Government		1,094.20	NOVEMBER 2018 HEALTH INSURANCE
CD2018-82	10/9/2018	101100		Parks		885.71	NOVEMBER 2018 HEALTH INSURANCE
CD2018-82	10/9/2018	101100		Lot Mowing		758.29	NOVEMBER 2018 HEALTH INSURANCE
CD2018-82	10/9/2018	101100		Wastewater		433.20	NOVEMBER 2018 HEALTH INSURANCE
CD2018-82	10/9/2018	101100		Mosquito		102.70	NOVEMBER 2018 HEALTH INSURANCE

Spring Lake Improvement District
Posted General Ledger Transactions - Cash Disbursements

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
CD2018-82	10/17/2018	101100		Water		12.00	RECORDING FEE RELEASE OF LIEN 8/G/I
		Total 101100	Cash Operating		0.00	7,733.94	
CD2018-82	10/17/2018	513491	Recording Fees & Charges	Water	12.00		RECORDING FEE RELEASE OF LIEN 8/G/I
		Total 513491	Recording Fees & Charges		12.00		
CD2018-82	10/22/2018	229300	Child Support Payable	Water	67.96		CHILD SUPPORT W/E 10-26-2018
		Total 229300	Child Support Payable		67.96	0.00	
CD2018-82	10/22/2018	101100	Cash Operating	Drainage		418.84	PAYROLL TAXES
CD2018-82	10/22/2018	101100		Parks		204.18	PAYROLL TAXES
CD2018-82	10/22/2018	101100		Mosquito		11.38	PAYROLL TAXES
CD2018-82	10/22/2018	101100		General Government		305.02	PAYROLL TAXES
CD2018-82	10/22/2018	101100		Water		663.52	PAYROLL TAXES
CD2018-82	10/22/2018	101100		Lot Mowing		141.90	PAYROLL TAXES
CD2018-82	10/22/2018	101100		Wastewater		102.62	PAYROLL TAXES
CD2018-82	10/22/2018	101100		Drainage		270.45	PAYROLL TAXES
CD2018-82	10/22/2018	101100		Parks		119.80	PAYROLL TAXES
CD2018-82	10/22/2018	101100		Mosquito		6.55	PAYROLL TAXES
CD2018-82	10/22/2018	101100		General Government		246.76	PAYROLL TAXES
CD2018-82	10/22/2018	101100		Water		520.87	PAYROLL TAXES
CD2018-82	10/22/2018	101100		Lot Mowing		83.33	PAYROLL TAXES
CD2018-82	10/22/2018	101100		Wastewater		66.46	PAYROLL TAXES
		Total 101100	Cash Operating		0.00	3,161.68	
CD2018-82	10/22/2018	217200	Federal Tax Liability	Drainage	270.45		PAYROLL TAXES
CD2018-82	10/22/2018	217200		Parks	119.80		PAYROLL TAXES
CD2018-82	10/22/2018	217200		Mosquito	6.55		PAYROLL TAXES
CD2018-82	10/22/2018	217200		General Government	246.76		PAYROLL TAXES
CD2018-82	10/22/2018	217200		Water	520.87		PAYROLL TAXES
CD2018-82	10/22/2018	217200		Lot Mowing	83.33		PAYROLL TAXES
CD2018-82	10/22/2018	217200		Wastewater	66.46		PAYROLL TAXES

Spring Lake Improvement District
Posted General Ledger Transactions - Cash Disbursements

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
		Total 217200	Federal Tax Liability		1,314.22	0.00	
CD2018-82	10/22/2018	217100	FICA Liability	Drainage	418.84		PAYROLL TAXES
CD2018-82	10/22/2018	217100		Parks	204.18		PAYROLL TAXES
CD2018-82	10/22/2018	217100		Mosquito	11.38		PAYROLL TAXES
CD2018-82	10/22/2018	217100		General Government	305.02		PAYROLL TAXES
CD2018-82	10/22/2018	217100		Water	663.52		PAYROLL TAXES
CD2018-82	10/22/2018	217100		Lot Mowing	141.90		PAYROLL TAXES
CD2018-82	10/22/2018	217100		Wastewater	102.62		PAYROLL TAXES
		Total 217100	FICA Liability		1,847.46	0.00	
CD2018-82	10/22/2018	101100	Cash Operating	Water		67.96	CHILD SUPPORT W/E 10-26-2018
CD2018-82	10/25/2018	101100		General Government		2,910.22	OCTOBER 2018 PS GEN 5 YR LOAN
CD2018-82	10/25/2018	101100				756.69	OCTOBER 2018 PS GEN 5 YR LOAN
		Total 101100	Cash Operating		0.00	3,734.87	
CD2018-82	10/25/2018	517731	Debt Principal - PS Gen	General Government	2,910.22		OCTOBER 2018 PS GEN 5 YR LOAN
		Total 517731	Debt Principal - PS Gen		2,910.22	0.00	
CD2018-82	10/25/2018	517732	Debt Interest - PS Gen	General Government	756.69		OCTOBER 2018 PS GEN 5 YR LOAN
		Total 517732	Debt Interest - PS Gen		756.69	0.00	
CD2018-82	10/31/2018	101100	Cash Operating	Drainage		269.96	EMPLOYEE PAID SUPPLEMENTAL
CD2018-82	10/31/2018	101100		Parks		84.26	EMPLOYEE PAID SUPPLEMENTAL
CD2018-82	10/31/2018	101100		Mosquito		9.16	EMPLOYEE PAID SUPPLEMENTAL
CD2018-82	10/31/2018	101100		General Government		53.51	EMPLOYEE PAID SUPPLEMENTAL
CD2018-82	10/31/2018	101100		Water		394.59	EMPLOYEE PAID SUPPLEMENTAL

Spring Lake Improvement District
Posted General Ledger Transactions - Cash Disbursements

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
CD2018-82	10/31/2018	101100		Lot Mowing		109.78	EMPLOYEE PAID SUPPLEMENTAL
CD2018-82	10/31/2018	101100		Wastewater		17.64	EMPLOYEE PAID SUPPLEMENTAL
		Total 101100	Cash Operating		0.00	938.90	
CD2018-82	10/31/2018	229100	Due to AFLAC	Drainage	269.96		EMPLOYEE PAID SUPPLEMENTAL
CD2018-82	10/31/2018	229100		Parks	84.26		EMPLOYEE PAID SUPPLEMENTAL
CD2018-82	10/31/2018	229100		Mosquito	9.16		EMPLOYEE PAID SUPPLEMENTAL
CD2018-82	10/31/2018	229100		General Government	53.51		EMPLOYEE PAID SUPPLEMENTAL
CD2018-82	10/31/2018	229100		Water	394.59		EMPLOYEE PAID SUPPLEMENTAL
CD2018-82	10/31/2018	229100		Lot Mowing	109.78		EMPLOYEE PAID SUPPLEMENTAL
CD2018-82	10/31/2018	229100		Wastewater	17.64		EMPLOYEE PAID SUPPLEMENTAL
		Total 229100	Due to AFLAC		938.90	0.00	
CD2018-82	11/1/2018	101100	Cash Operating	Water		2,143.87	NOVEMBER 2018 BACKHOE
CD2018-82	11/1/2018	101100				153.71	NOVEMBER 2018 BACKHOE
		Total 101100	Cash Operating		0.00	2,297.58	
CD2018-82	11/1/2018	533072	Debt Interest - Backhoe	Water	153.71		NOVEMBER 2018 BACKHOE
		Total 533072	Debt Interest - Backhoe		153.71	0.00	
CD2018-82	11/1/2018	533441	Debt Principle - Backhoe	Water	2,143.87		NOVEMBER 2018 BACKHOE
		Total 533441	Debt Principle - Backhoe		2,143.87	0.00	
Total CD2018-82					17,866.97	17,866.97	
CD2018-83	10/29/2018	229300	Child Support Payable	Water	67.96		CHILD SUPPORT W/E 11-2-2018

Spring Lake Improvement District
Posted General Ledger Transactions - Cash Disbursements

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
		Total 229300	Child Support Payable		67.96	0.00	
CD2018-83	10/29/2018	513510	Office Supplies	General Government	116.00		CHECKS, W2'S, 1099'S
CD2018-83	10/29/2018	513510	Water	Water	116.00		CHECKS, W2'S, 1099'S
CD2018-83	10/29/2018	513510	Lot Mowing	Lot Mowing	77.33		CHECKS, W2'S, 1099'S
CD2018-83	10/29/2018	513510	Parks	Parks	38.67		CHECKS, W2'S, 1099'S
CD2018-83	10/29/2018	513510	Wastewater	Wastewater	38.65		CHECKS, W2'S, 1099'S
		Total 513510	Office Supplies		386.65	0.00	
CD2018-83	10/29/2018	101100	Cash Operating	Water		67.96	CHILD SUPPORT W/E 11-2-2018
		Total 101100	Cash Operating		0.00	67.96	
CD2018-83	10/29/2018	217100	FICA Liability	Drainage	444.56		PAYROLL TAXES W/E 11-2-2018
CD2018-83	10/29/2018	217100		Parks	212.76		PAYROLL TAXES W/E 11-2-2018
CD2018-83	10/29/2018	217100		Mosquito	26.68		PAYROLL TAXES W/E 11-2-2018
CD2018-83	10/29/2018	217100		General Government	305.02		PAYROLL TAXES W/E 11-2-2018
CD2018-83	10/29/2018	217100		Water	680.66		PAYROLL TAXES W/E 11-2-2018
CD2018-83	10/29/2018	217100		Lot Mowing	176.18		PAYROLL TAXES W/E 11-2-2018
CD2018-83	10/29/2018	217100		Wastewater	102.60		PAYROLL TAXES W/E 11-2-2018
		Total 217100	FICA Liability		1,948.46	0.00	
CD2018-83	10/29/2018	217200	Federal Tax Liability	Drainage	279.73		PAYROLL TAXES W/E 11-2-2018
CD2018-83	10/29/2018	217200		Parks	122.98		PAYROLL TAXES W/E 11-2-2018
CD2018-83	10/29/2018	217200		Mosquito	15.28		PAYROLL TAXES W/E 11-2-2018
CD2018-83	10/29/2018	217200		General Government	246.76		PAYROLL TAXES W/E 11-2-2018
CD2018-83	10/29/2018	217200		Water	529.53		PAYROLL TAXES W/E 11-2-2018

Spring Lake Improvement District
Posted General Ledger Transactions - Cash Disbursements

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
CD2018-83	10/29/2018	217200		Lot Mowing	97.13		PAYROLL TAXES W/E 11-2-2018
CD2018-83	10/29/2018	217200		Wastewater	66.50		PAYROLL TAXES W/E 11-2-2018
		Total 217200	Federal Tax Liability		1,357.91	0.00	
CD2018-83	10/29/2018	101100	Cash Operating	General Government		116.00	CHECKS, W2'S, 1099'S
CD2018-83	10/29/2018	101100		Water		116.00	CHECKS, W2'S, 1099'S
CD2018-83	10/29/2018	101100		Lot Mowing		77.33	CHECKS, W2'S, 1099'S
CD2018-83	10/29/2018	101100		Parks		38.67	CHECKS, W2'S, 1099'S
CD2018-83	10/29/2018	101100		Wastewater		38.65	CHECKS, W2'S, 1099'S
CD2018-83	10/29/2018	101100		Drainage		444.56	PAYROLL TAXES W/E 11-2-2018
CD2018-83	10/29/2018	101100		Parks		212.76	PAYROLL TAXES W/E 11-2-2018
CD2018-83	10/29/2018	101100		Mosquito		26.68	PAYROLL TAXES W/E 11-2-2018
CD2018-83	10/29/2018	101100		General Government		305.02	PAYROLL TAXES W/E 11-2-2018
CD2018-83	10/29/2018	101100		Water		680.66	PAYROLL TAXES W/E 11-2-2018
CD2018-83	10/29/2018	101100		Lot Mowing		176.18	PAYROLL TAXES W/E 11-2-2018
CD2018-83	10/29/2018	101100		Wastewater		102.60	PAYROLL TAXES W/E 11-2-2018
CD2018-83	10/29/2018	101100		Drainage		279.73	PAYROLL TAXES W/E 11-2-2018
CD2018-83	10/29/2018	101100		Parks		122.98	PAYROLL TAXES W/E 11-2-2018
CD2018-83	10/29/2018	101100		Mosquito		15.28	PAYROLL TAXES W/E 11-2-2018
CD2018-83	10/29/2018	101100		General Government		246.76	PAYROLL TAXES W/E 11-2-2018
CD2018-83	10/29/2018	101100		Water		529.53	PAYROLL TAXES W/E 11-2-2018
CD2018-83	10/29/2018	101100		Lot Mowing		97.13	PAYROLL TAXES W/E 11-2-2018
CD2018-83	10/29/2018	101100		Wastewater		66.50	PAYROLL TAXES W/E 11-2-2018
CD2018-83	11/1/2018	101100		Water		256.81	NOVEMBER 2018 ON CALL
		Total 101100	Cash Operating		0.00	3,949.83	

Spring Lake Improvement District
Posted General Ledger Transactions - Cash Disbursements

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
CD2018-83	11/1/2018	513415	Telephone	Water	256.81		NOVEMBER 2018 ON CALL
		Total 513415	Telephone		256.81	0.00	
CD2018-83	11/6/2018	517715	Debt Principal-CSB 10 YR Loan	General Government	1,008.40		NOVEMBER 2018 10 YEAR LOAN
		Total 517715	Debt Principal-CSB 10 YR Loan		1,008.40	0.00	
CD2018-83	11/6/2018	517725	Debt Interest - CSB 10 Yr Loan	General Government	1,118.08		NOVEMBER 2018 10 YEAR LOAN
		Total 517725	Debt Interest - CSB 10 Yr Loan		1,118.08	0.00	
CD2018-83	11/6/2018	101100	Cash Operating	General Government		1,008.40	NOVEMBER 2018 10 YEAR LOAN
CD2018-83	11/6/2018	101100				1,118.08	NOVEMBER 2018 10 YEAR LOAN
CD2018-83	11/15/2018	101100		Parks		14.06	OCTOBER 2018 LAKEVIEW DRIVE SIGN
CD2018-83	11/15/2018	101100				13.38	OCTOBER 2018 MONTE REAL BLVD
CD2018-83	11/15/2018	101100				17.76	OCTOBER 2018 SPRING LAKE PUMP SIGN
CD2018-83	11/15/2018	101100				11.97	OCTOBER 2018 US HWY 98
CD2018-83	11/15/2018	101100				13.26	OCTOBER 2018 LAKEVIEW DRIVE
CD2018-83	11/15/2018	101100		General Government		90.39	OCTOBER 2018 DISTRICT OFFICE
CD2018-83	11/15/2018	101100		Water		90.39	OCTOBER 2018 DISTRICT OFFICE
CD2018-83	11/15/2018	101100		Lot Mowing		60.26	OCTOBER 2018 DISTRICT OFFICE
CD2018-83	11/15/2018	101100		Parks		30.13	OCTOBER 2018 DISTRICT OFFICE
CD2018-83	11/15/2018	101100		Wastewater		30.12	OCTOBER 2018 DISTRICT OFFICE
CD2018-83	11/15/2018	101100		Parks		12.79	OCTOBER 2018 FLORAL DRIVE SIGN
CD2018-83	11/15/2018	101100				11.97	OCTOBER 2018 CANDLER TERR PUMP
CD2018-83	11/15/2018	101100		Drainage		409.72	OCTOBER 2018 PUMP STATION

Spring Lake Improvement District
Posted General Ledger Transactions - Cash Disbursements

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
CD2018-83	11/15/2018	101100		General Government		22.17	OCTOBER 2018 SPRING LAKE BLVD
CD2018-83	11/15/2018	101100		Water		22.17	OCTOBER 2018 SPRING LAKE BLVD
CD2018-83	11/15/2018	101100		Lot Mowing		14.78	OCTOBER 2018 SPRING LAKE BLVD
CD2018-83	11/15/2018	101100		Parks		7.39	OCTOBER 2018 SPRING LAKE BLVD
CD2018-83	11/15/2018	101100		Wastewater		7.38	OCTOBER 2018 SPRING LAKE BLVD
CD2018-83	11/15/2018	101100				27.24	OCTOBER 2018
CD2018-83	11/15/2018	101100		Parks		11.97	OCTOBER 2018 TENNIS COURTS
CD2018-83	11/15/2018	101100				122.18	OCTOBER 2018 C CENTER
		Total 101100	Cash Operating		0.00	3,167.96	
CD2018-83	11/15/2018	535430	Electric - Wastewater Plant	Wastewater	27.24		OCTOBER 2018
		Total 535430	Electric - Wastewater Plant		27.24	0.00	
CD2018-83	11/15/2018	538430	Electric - Pump Station	Drainage	409.72		OCTOBER 2018 PUMP STATION
		Total 538430	Electric - Pump Station		409.72	0.00	
CD2018-83	11/15/2018	572430	Electric - Parks & Median Signs	Parks	14.06		OCTOBER 2018 LAKEVIEW DRIVE SIGN
CD2018-83	11/15/2018	572430			17.76		OCTOBER 2018 SPRING LAKE PUMP SIGN
CD2018-83	11/15/2018	572430			13.38		OCTOBER 2018 MONTE REAL BLVD
CD2018-83	11/15/2018	572430			122.18		OCTOBER 2018 C CENTER
CD2018-83	11/15/2018	572430			11.97		OCTOBER 2018 CANDLER TERR PUMP
CD2018-83	11/15/2018	572430			12.79		OCTOBER 2018 FLORAL DRIVE SIGN
CD2018-83	11/15/2018	572430			13.26		OCTOBER 2018 LAKEVIEW DRIVE
CD2018-83	11/15/2018	572430			11.97		OCTOBER 2018 US HWY 98
CD2018-83	11/15/2018	572430			11.97		OCTOBER 2018 TENNIS COURTS

Spring Lake Improvement District
Posted General Ledger Transactions - Cash Disbursements

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
		Total 572430	Electric - Parks & Median Signs		229.34	0.00	
CD2018-83	11/15/2018	513430	Electric - Offices	General Government	22.17		OCTOBER 2018 SPRING LAKE BLVD
CD2018-83	11/15/2018	513430		Water	22.17		OCTOBER 2018 SPRING LAKE BLVD
CD2018-83	11/15/2018	513430		Lot Mowing	14.78		OCTOBER 2018 SPRING LAKE BLVD
CD2018-83	11/15/2018	513430		Parks	7.39		OCTOBER 2018 SPRING LAKE BLVD
CD2018-83	11/15/2018	513430		Wastewater	7.38		OCTOBER 2018 SPRING LAKE BLVD
CD2018-83	11/15/2018	513430		General Government	90.39		OCTOBER 2018 DISTRICT OFFICE
CD2018-83	11/15/2018	513430		Water	90.39		OCTOBER 2018 DISTRICT OFFICE
CD2018-83	11/15/2018	513430		Lot Mowing	60.26		OCTOBER 2018 DISTRICT OFFICE
CD2018-83	11/15/2018	513430		Parks	30.13		OCTOBER 2018 DISTRICT OFFICE
CD2018-83	11/15/2018	513430		Wastewater	30.12		OCTOBER 2018 DISTRICT OFFICE
Total CD2018-83		Total 513430	Electric - Offices		375.18	0.00	
					7,185.75	7,185.75	
CD2018-84	10/30/2018	513510	Office Supplies	Water	239.00		ELECTRIC WATER HEATER
		Total 513510	Office Supplies		239.00	0.00	
CD2018-84	10/30/2018	538526	Shop Tools and Supplies	Parks	91.81		SAND PAPER, RUST PAINT
CD2018-84	10/30/2018	538526		Wastewater	8.97		RATCHET
		Total 538526	Shop Tools and Supplies		100.78	0.00	
CD2018-84	10/30/2018	538527	Operating Equipment	Parks	73.33		PLYWOOD, SCREWS
CD2018-84	10/30/2018	538527		Wastewater	119.91		SPRINKLER
CD2018-84	10/30/2018	538527		Parks	58.47		MR CLEAN, STAPLES, LIGHT BULBS

Spring Lake Improvement District
 Posted General Ledger Transactions - Cash Disbursements

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
		Total 538527	Operating Equipment		251.71	0.00	
CD2018-84	10/30/2018	101100	Cash Operating	Water		239.00	ELECTRIC WATER HEATER
CD2018-84	10/30/2018	101100		Parks		91.81	SAND PAPER, RUST PAINT
CD2018-84	10/30/2018	101100		Wastewater		8.97	RATCHET
CD2018-84	10/30/2018	101100		Parks		73.33	PLYWOOD, SCREWS
CD2018-84	10/30/2018	101100		Wastewater		119.91	SPRINKLER
CD2018-84	10/30/2018	101100		Parks		58.47	MR CLEAN, STAPLES, LIGHT BULBS
		Total 101100	Cash Operating		0.00	591.49	
Total CD2018-84					591.49		
Report Total					72,640.13	72,640.13	

Spring Lake Improvement District
 Posted General Ledger Transactions - Cash Receipts

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
CR2018-26	10/5/2018	101100	Cash Operating	Drainage	<u>107,806.17</u>		PUMP STATION LP RF NO 4
		Total 101100	Cash Operating		107,806.17	0.00	
CR2018-26	10/5/2018	133500	Due from LP - Pump Station	Drainage		107,806.17	PUMP STATION LP RF NO 4
		Total 133500	Due from LP - Pump Station		0.00	107,806.17	
Total CR2018-26					<u>107,806.17</u>	<u>107,806.17</u>	
CR2018-27	10/29/2018	101100	Cash Operating	Lot Mowing	<u>496.27</u>		ASSESSMENT DEPOSIT FY 2018
		Total 101100	Cash Operating		496.27	0.00	
CR2018-27	10/29/2018	121100	Assessments Receivable	Lot Mowing		496.27	ASSESSMENT DEPOSIT FY 2018
		Total 121100	Assessments Receivable		0.00	496.27	
CR2018-27	10/29/2018	101100	Cash Operating	Parks	<u>48.25</u>		ASSESSMENT DEPOSIT FY 2018
		Total 101100	Cash Operating		48.25	0.00	
CR2018-27	10/29/2018	121100	Assessments Receivable	Parks		48.25	ASSESSMENT DEPOSIT FY 2018
		Total 121100	Assessments Receivable		0.00	48.25	
CR2018-27	10/29/2018	101100	Cash Operating	Drainage	<u>771.66</u>		ASSESSMENT DEPOSIT FY 2018
		Total 101100	Cash Operating		771.66	0.00	
CR2018-27	10/29/2018	121100	Assessments Receivable	Drainage		771.66	ASSESSMENT DEPOSIT FY 2018
		Total 121100	Assessments Receivable		0.00	771.66	
Total CR2018-27					<u>1,316.18</u>	<u>1,316.18</u>	

Spring Lake Improvement District
 Posted General Ledger Transactions - Cash Receipts

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
CR2018-28	10/30/2018	101100	Cash Operating	Drainage	5,151.06		EXCESS FEES FY 2018
		Total 101100	Cash Operating		5,151.06	0.00	
CR2018-28	10/30/2018	121100	Assessments Receivable	Drainage		5,151.06	EXCESS FEES FY 2018
		Total 121100	Assessments Receivable		0.00	5,151.06	
Total CR2018-28					5,151.06	5,151.06	
Report Total					114,273.41	114,273.41	

Spring Lake Improvement District
Posted General Ledger Transactions - Journal Vouchers

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
JV2018-132	10/2/2018	101100	Cash Operating	Water	50,000.00		TRANSFER RESERVES
JV2018-132	10/2/2018	101900	Operating Reserve	Water		50,000.00	TRANSFER RESERVES
JV2018-132	10/2/2018	101100	Cash Operating	General Government	50,000.00		TRANSFER RESERVES
JV2018-132	10/2/2018	101901	Operating - General Fund Reserves	General Government		50,000.00	TRANSFER RESERVES
Total JV2018-132					100,000.00	100,000.00	
JV2018-155	10/3/2018	101100	Cash Operating	Drainage	288.00		REFUND OVERPAYMENT GILBERT GOLF CARTS
JV2018-155	10/3/2018	538527	Operating Equipment	Drainage		288.00	REFUND OVERPAYMENT GILBERT GOLF CARTS
Total JV2018-155					288.00	288.00	
JV2018-159	10/3/2018	101100	Cash Operating	Drainage	288.00		REFUND OVERPAYMENT GILBERT GOLF CARTS
JV2018-159	10/3/2018	538527	Operating Equipment	Drainage		288.00	REFUND OVERPAYMENT GILBERT GOLF CARTS
JV2018-159	10/3/2018	101100	Cash Operating	Drainage	288.00		REFUND OVERPAYMENT GILBERT GOLF CARTS
JV2018-159	10/3/2018	538527	Operating Equipment	Drainage		288.00	REFUND OVERPAYMENT GILBERT GOLF CARTS
Total JV2018-159					576.00	576.00	
JV2018-142	10/8/2018	101100	Cash Operating	Drainage	4,162.25		ASSESSMENT RECEIVABLE
JV2018-142	10/8/2018	121100	Assessments Receivable	Drainage		4,162.25	ASSESSMENT RECEIVABLE
JV2018-142	10/8/2018	101100	Cash Operating	Lot Mowing	1,436.30		ASSESSMENT RECEIVABLE
JV2018-142	10/8/2018	121100	Assessments Receivable	Lot Mowing		1,436.30	ASSESSMENT RECEIVABLE
JV2018-142	10/8/2018	101100	Cash Operating	Parks	212.28		ASSESSMENT RECEIVABLE
JV2018-142	10/8/2018	121100	Assessments Receivable	Parks		212.28	ASSESSMENT RECEIVABLE
JV2018-142	10/8/2018	101100	Cash Operating	Drainage	1,791.38		ASSESSMENT RECEIVABLE

Spring Lake Improvement District
 Posted General Ledger Transactions - Journal Vouchers

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
JV2018-142	10/8/2018	121100	Assessments Receivable	Drainage		1,791.38	ASSESSMENT RECEIVABLE
JV2018-142	10/8/2018	101100	Cash Operating Assessments Receivable	Lot Mowing	1,075.91		ASSESSMENT RECEIVABLE
JV2018-142	10/8/2018	121100	Assessments Receivable	Lot Mowing		1,075.91	ASSESSMENT RECEIVABLE
JV2018-142	10/8/2018	101100	Cash Operating Assessments Receivable	Parks	245.01		ASSESSMENT RECEIVABLE
JV2018-142	10/8/2018	121100	Assessments Receivable	Parks		245.01	ASSESSMENT RECEIVABLE
JV2018-142	10/8/2018	101100	Cash Operating Assessments Receivable	Drainage	1,998.17		ASSESSMENT RECEIVABLE
JV2018-142	10/8/2018	121100	Assessments Receivable	Drainage		1,998.17	ASSESSMENT RECEIVABLE
JV2018-142	10/8/2018	101100	Cash Operating Assessments Receivable	Lot Mowing	726.40		ASSESSMENT RECEIVABLE
JV2018-142	10/8/2018	121100	Assessments Receivable	Lot Mowing		726.40	ASSESSMENT RECEIVABLE
JV2018-142	10/8/2018	101100	Cash Operating Assessments Receivable	Parks	110.20		ASSESSMENT RECEIVABLE
JV2018-142	10/8/2018	121100	Assessments Receivable	Parks		110.20	ASSESSMENT RECEIVABLE
JV2018-142	10/8/2018	101100	Cash Operating Assessments Receivable	Drainage	447.73		ASSESSMENT RECEIVABLE
JV2018-142	10/8/2018	121100	Assessments Receivable	Drainage		447.73	ASSESSMENT RECEIVABLE
JV2018-142	10/8/2018	101100	Cash Operating Assessments Receivable	Lot Mowing	261.00		ASSESSMENT RECEIVABLE
JV2018-142	10/8/2018	121100	Assessments Receivable	Lot Mowing		261.00	ASSESSMENT RECEIVABLE
JV2018-142	10/8/2018	101100	Cash Operating Assessments Receivable	Parks	5.11		ASSESSMENT RECEIVABLE
JV2018-142	10/8/2018	121100	Assessments Receivable	Parks		5.11	ASSESSMENT RECEIVABLE
JV2018-142	10/8/2018	101100	Cash Operating Assessments Receivable	Drainage	36,502.25		ASSESSMENT RECEIVABLE
JV2018-142	10/8/2018	121100	Assessments Receivable	Drainage		36,502.25	ASSESSMENT RECEIVABLE
JV2018-142	10/8/2018	101100	Cash Operating Assessments Receivable	Lot Mowing	14,031.05		ASSESSMENT RECEIVABLE
JV2018-142	10/8/2018	121100	Assessments Receivable	Lot Mowing		14,031.05	ASSESSMENT RECEIVABLE
JV2018-142	10/8/2018	101100	Cash Operating Assessments Receivable	Parks	45.63		ASSESSMENT RECEIVABLE
JV2018-142	10/8/2018	121100	Assessments Receivable	Parks		45.63	ASSESSMENT RECEIVABLE
Total JV2018-142					63,050.67	63,050.67	

Spring Lake Improvement District
Posted General Ledger Transactions - Journal Vouchers

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
JV2018-151	10/9/2018	101100	Cash Operating	Drainage	89.08		Assessment Receivable
JV2018-151	10/9/2018	121100	Assessments Receivable	Drainage		89.08	Assessment Receivable
JV2018-151	10/9/2018	101100	Cash Operating	Lot Mowing	32.92		Assessment Receivable
JV2018-151	10/9/2018	121100	Assessments Receivable	Lot Mowing		32.92	Assessment Receivable
JV2018-151	10/9/2018	101100	Cash Operating	Parks	2.43		Assessment Receivable
JV2018-151	10/9/2018	121100	Assessments Receivable	Parks		2.43	Assessment Receivable
Total JV2018-151					124.43	124.43	
JV2018-156	10/11/2018	101100	Cash Operating	Wastewater	10,000.00		TRANSFER RESERVES
JV2018-156	10/11/2018	101908	Operating - Wastewater	Wastewater		10,000.00	TRANSFER RESERVES
Total JV2018-156					10,000.00	10,000.00	
JV2018-166	10/31/2018	115500	A/R WA Deposits	Water	500.00		REC CUSTOMER DEPOSITS
JV2018-166	10/31/2018	220100	Customer Deposits	Water		500.00	REC CUSTOMER DEPOSITS
Total JV2018-166					500.00	500.00	
JV2018-167	10/31/2018	101100	Cash Operating	Street Lights	5,315.72		OCTOBER 2018 ST LIGHTS, MOSQ, WWT
JV2018-167	10/31/2018	349300	St Lights on Water Bill	Street Lights		5,315.72	OCTOBER 2018 ST LIGHTS, MOSQ, WWT
JV2018-167	10/31/2018	207101	Street Lights on Water Bill	Water	5,315.72		OCTOBER 2018 ST LIGHTS, MOSQ, WWT
JV2018-167	10/31/2018	101100	Cash Operating	Water		5,315.72	OCTOBER 2018 ST LIGHTS, MOSQ, WWT
JV2018-167	10/31/2018	101100	Mosquito	Mosquito	2,210.62		OCTOBER 2018 ST LIGHTS, MOSQ, WWT
JV2018-167	10/31/2018	349200	Mosquito on Water Bill	Mosquito		2,210.62	OCTOBER 2018 ST LIGHTS, MOSQ, WWT
JV2018-167	10/31/2018	207102	Water	Water	2,210.62		OCTOBER 2018 ST LIGHTS, MOSQ, WWT

Spring Lake Improvement District
 Posted General Ledger Transactions - Journal Vouchers

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
JV2018-167	10/31/2018	101100	Cash Operating	Water		2,210.62	OCTOBER 2018 ST LIGHTS, MOSQ, WWT
JV2018-167	10/31/2018	101100		Wastewater	17,032.85		OCTOBER 2018 ST LIGHTS, MOSQ, WWT
JV2018-167	10/31/2018	343500	Wastewater Revenue	Wastewater		17,032.85	OCTOBER 2018 ST LIGHTS, MOSQ, WWT
JV2018-167	10/31/2018	207105	Wastewater on Water Bill	Water	17,032.85		OCTOBER 2018 ST LIGHTS, MOSQ, WWT
JV2018-167	10/31/2018	101100	Cash Operating	Water		17,032.85	OCTOBER 2018 ST LIGHTS, MOSQ, WWT
Total JV2018-167					49,118.38	49,118.38	
Report Total					223,657.48	223,657.48	

SPRING LAKE
IMPROVEMENT DISTRICT
 Non-Ad Valorem Tax Receipts
 Fiscal Year 2019-General Fund

DATE	GROSS	DISCOUNT	COMM	POSTAGE	NET
TOTALS TO DATE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Assessments	Budget	Actual	Commissions	Postage	Net Asses
DRAINAGE	\$461,978.00	43%	\$0.00	\$0.00	\$0.00
GENERAL GOVT	\$416,160.00	39%	\$0.00	\$0.00	\$0.00
PARKS	\$157,837.00	15%	\$0.00	\$0.00	\$0.00
ST LIGHTS	\$27,925.00	3%	\$0.00	\$0.00	\$0.00
MOSQUITO	\$11,586.00	1%	\$0.00	\$0.00	\$0.00
	\$1,075,486.00	100%	\$0.00	\$0.00	\$0.00

Percent Collected 0%

**SPRING LAKE
 IMPROVEMENT DISTRICT
 Non-Ad Valorem Tax Receipts
 Fiscal Year 2019-Lot Mowing**

DATE	GROSS	DISCOUNT	COMM	POSTAGE	NET
TOTALS TO DATE	\$0.00		\$0.00	\$0.00	\$0.00

Assessments	Budget		Actual	Commissions	Postage	Net Asses
LOT MOWING	\$202,686.00	100%	\$0.00	\$0.00	\$0.00	\$0.00

Percent Collected	0%
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