

**MINUTES OF MEETING
SPRING LAKE IMPROVEMENT DISTRICT**

The regular meeting of the Board of Supervisors of Spring Lake Improvement District was held Wednesday, March 9, 2011 at 10:00 a.m. at the District Office, 115 Spring Lake Boulevard, Sebring, Florida. Present and constituting a quorum were:

Bill Lawens	Chairman
Brian Acker	Vice Chairman
Jim Foote	Secretary
Leon Van	Assistant Secretary
Theresa Danko	Assistant Secretary

Also present were:

William Nielander	Attorney
Joe DeCerbo	District Manager
Diane Angell	Administrator
Bruce Stratton	Auditor, Wicks Brown & Williams
Clay Shrum	Water Superintendent/Operations Director
Randy Nelson	Field Foreman
Residents	"See attached sign in sheet"

FIRST ORDER OF BUSINESS

Roll Call and Pledge

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

SECOND ORDER OF BUSINESS

Upcoming Meetings and Events

- A. March 10th, SFWMD Board of Governors (WPB)
- B. March 15th, FWS on-site visit, Charlie Pelizza
- C. March 17th, ST. Pat's Party, Resident Tim McKenna
- D. March 19th, 12 Hours of Sebring

THIRD ORDER OF BUSINESS

Request Approval February Minutes

The Board received copies of the minutes from the February 12th Board meeting. Suggestion was made to make sure the minutes are written in the third person (identify them). Gene Schriener was not specifically noted. The minutes will be corrected to name Gene Schriener. Brian Acker suggested that the minutes be tabled.

ON MOTION by Leon Van, seconded by Theresa Danko
with Brian Acker opposing the minutes from February 12th
were approved as amended.

FOURTH ORDER OF BUSINESS

Request Approval February Financials

The Board received copies of the February 2011 financials. There being no further questions.

ON MOTION by Theresa Danko, seconded by Jim Foote with all in favor the February 2011 financials were approved.

FIFTH ORDER OF BUSINESS

Audit – Fiscal Year 2010

Supervisors had received advance copies of the DRAFT for their review. Auditor Bruce Stratton from Wicks Brown and Williams highlighted specific sections in the audit for discussion purposes. Bruce urged Supervisors to concentrate on the Management Discussion and Analysis Section. He reviewed the fund balances, assets and liabilities pages. He pointed out the lot mowing transition for collecting assessments thru the tax collector and the cash statement totals. The management letter was reviewed with no major concerns. The Board was updated on conversations Joe DeCerbo had with Bruce on the fact we have no appropriate back up for Diane Angell. Bruce had given Joe some suggestions that he will include as part of the Personnel Workshop on April 13th.

ON MOTION by Brian Acker, seconded by Jim Foote with all in favor the Fiscal Year 2010 Audit was approved.

SIXTH ORDER OF BUSINESS

Treasurer's Report

A. Assessment Deposits

Diane Angell reported that a deposit of \$45,000 was received in March. Collections for the year are 57% General Fund, 60% Lot Mowing fund, and 74% Village I Parks.

B. Lot Mowing and Village I Parks Lien Letters

Lot Mowing and Village I Parks lien letters were mailed for all outstanding accounts. The District is now accepting credit card payments and payment forms were included in the letters that were mailed.

ON MOTION by Theresa Danko, seconded by Leon Van with all in favor the Treasurer's Report was approved.

SEVENTH ORDER OF BUSINESS

Attorney

A. AG Letter

Bill Nielander discussed Attorney General Pam Biondi's opinion in which she stated that the District Charter did not allow for assessment of mosquito control. After Board discussion, it was noted that any option of revising the Charter must be done with public input before we spend upwards of \$15,000 to revise the Charter. Diane will look at any surpluses that may exist in this fund and report back to the Board.

B. Hold Harmless Agreement

There has been no response from Mr. Telschow on the hold harmless for the bridges. Bill had sent a follow up letter, as well as a copy to Attorney Mark Breed, who represents Mike on numerous issues.

C. Retrieving Golf Balls from Canals

Bill described a recent incident in which a boat was in the canals retrieving golf balls, as well as using a device that was harmful to the canal banks. The Board agreed that boats in our canals were prohibited and Bill was to notify the golf course. Joe will research our past records to determine when a motion was made prohibiting canal use and will get the information to Bill.

ON MOTION by Brian Acker, seconded by Leon Van with all in favor to have Bill Nielander draft a letter to Spring Lake Club was approved.

D. Fencing

Bill gave a historical perspective on the golf course access to their facility and the Board shared their viewpoints on security for the water plant and maintenance building. Bill's concern was a lawsuit by the golf course if total access was denied, and the cost of that litigation. Discussion on security continued and Water Superintendent Clay Shrum shared two fencing options: complete perimeter fencing for \$17,100; fencing that provided continued access to the golf course facility, with no parking available, for \$32,100. The Board agreed on option #2 and formal bids will be requested from fence companies. Joe will notify the golf course on this project.

ON MOTION by Brian Acker, seconded by Leon Van with all in favor to put option #2 fencing out to bid was approved.

EIGHTH ORDER OF BUSINESS

Parks and Recreation

The Board discussed their feelings about user fees connected with the community center and some of the physical concerns they had about the building. It was noted that the tax burden is not equitable, only 18 groups use the facility; and there are many more people who do NOT use the center than do.

Attorney Nielander pointed out ADA concerns and it was agreed that staff needs to do more follow up on the community center and to also contact County Code Enforcement for their input.

Joe was instructed by the Board to write another letter to Mr. Ming suggesting a new entrance road into the Arbuckle Creek Park, and the Boards willingness to fence in the road if it remains where it is.

The Board directed staff to get started on the bike and cart paths. Clay Shrum reported that the machine can also be utilized by the water department in painting fire hydrants and the water fund would share in the cost of the equipment.

ON MOTION by Theresa Danko, seconded by Brian Acker with all in favor to purchase equipment for Bike and Walking paths was approved.

Discussion took place regarding the Gazebo's condition and utilization. Staff was directed to secure additional information for the Board prior to making a decision on the future of the facility.

New locks will be placed at the tennis courts, a charge for keys will be initiated, a sign will be put up instructing players to secure keys, and Joe will prepare a briefing for everyone who gets a key. The briefing will discuss future upkeep and regulations on use. An article will also appear in the Breeze and on the web site.

No new playground equipment will be needed, and additional lands for passive recreation will be discussed as opportunities surface.

Discussion was held on the Basketball Courts and staff will be looking into building some benches.

NINTH ORDER OF BUSINESS

Working Groups

Nothing to report.

TENTH ORDER OF BUSINESS

Supervisor Requests

Brian Acker asked about Terry Lewis's role in regards to USDA and Joe responded that legal counsel had to approve various segments of the PER that Gene Schriner is completing, prior to submission to USDA.

Brian Acker stated that public hearings will be necessary when the FEMA mapping take place. The District should develop a strategy now should FEMA change the District to a flood plain. Joe DeCerbo stated that the March issue of The Breeze will have articles on the entire process to inform residents of possible insurance consequences.

Brian Acker stated some concerns he had with the new laptops not being sufficient enough in hard drive size and memory.

Leon Van reported that he had received an email from Clay Shrum regarding a plumber tampering with the meter and noted that the plumber had said he would be attending the meeting but was not present.

Theresa Danko thanked Randy and Clay for giving her a tour of the District facilities and commend them both for the pride the staff takes in their jobs and the cleanliness of the equipment and facilities.

There will be no more "casual" dress days allowed in the office on Fridays.

Bill Lawens reported that we had received a thank you from the Friends of Istokpoga Lake Association for Joe DeCerbo's presentation at their membership meeting.

ELEVENTH ORDER OF BUSINESS

Public Comments and Input

In response to mosquito control issues raised by resident Jack Marino, Joe will secure in writing the County's position on assisting Spring Lake. Mr. Marino also expressed his opinion that the Board was not a responsible landlord for the community center.

TWELFTH ORDER OF BUSINESS

Next Meeting

The next meeting will be on Wednesday April 13, 2011 beginning at 10:00 a.m. and a Personnel workshop will be held at 12:30 p.m.

THIRTEENTH ORDER OF BUSINESS

Motion to Adjourn

ON MOTION by Leon Van, seconded by Brian Acker with all in favor the meeting was adjourned at 12:30 p.m..

FINANCIAL POLICIES WORKSHOP

The Financial Policies workshop was called to order at 12:30 p.m. by Chairman Lawens.

Present were:

- Bill Lawens
- Brian Acker
- Jim Foote
- Leon Van
- Joe DeCerbo
- Diane Angell

- Chairman
- Vice Chairman
- Secretary
- Assistant Secretary
- District Manager
- Administrator

ON MOTION by Leon Van, seconded by Brian Acker with all in favor to break for lunch until 1:15 was approved.

Supervisors had received a draft copy of the financial policies prior to the January 2011 Board meeting, and had several brief discussions during the Board meetings prior to this workshop.

District Manager Joe DeCerbo had a number of revisions and additions on a power point presentation, and the Board went thru each of the 28 pages to review all items. It was agreed that an appendix list of resources, sample forms, and numeric identifiers would all be included in the final document.

The Board specifically reviewed: wording; State Financial Reporting; Internal Controls; Cash Receipts/Accounts Receivable; Cash Disbursement; Reconciliation of General Ledger Accounts; Petty Cash; Purchases; Personnel; Payroll; and Auditor sections. Supervisors offered their views and suggested changes over and above these items that were specifically noted in the power point presentation.

District Administrator Diane Angell will make the necessary revisions to the document.

ON MOTION by Leon Van, seconded by Jim Foote with all in favor the meeting adjourned at 3:50 p.m.



Bill Lawens, Chairman



Jim Foote, Secretary

**Summary of Action Items
Board Meeting
March 9, 2011**

Current:

February minutes to reflect Gene Schriener's name	Diane
Determine if any surpluses exist in mosquito account	Diane
Letter to Telschow regarding no boats in canals	Nielander
Research past Board action on canal use; forward to Nielander	Joe/Diane
Fencing bids	Clay
Letter to Mr. Ming on exchanging ROW area	Joe
Road marking machine	Clay/Randy
Utilization information on Gazebo	Joe/Randy
User fee reaction from groups using community center	Joe/Diane
New locks at tennis courts and briefing memo to participants	Joe/Randy
Benches at basketball court area	Randy
County position on mosquito control "in writing"	Joe
Revisions to financial policies	Diane

Carry Over:

Follow up with Telschow: hold harmless for brides; ball retrieval in canals	Nielander
Confirm date for FEMA rep. Mark Viera to attend Board meeting	Joe
Review late fee charges at water public hearing in August	Clay
Lot mowing budget amendment for personnel	Diane
Sebring water initiative options	Joe

**Spring Lake Improvement District
Board of Supervisors
Meeting Agenda
March 9, 2011
10:00 a.m. District Office**

- | | |
|---|-----------------|
| 1. Call to order and pledge | Chairman Lawens |
| 2. Upcoming Meetings and Events | Chairman Lawens |
| A. March 10 th , SFWMD Board of Governors (WPB) | |
| B. March 15 th , FWS on-site visit, , Charlie Pelizza | |
| C. March 17 th , ST. Pat's Party, Resident Tim McKenna | |
| D. March 19 th , 12 Hours of Sebring | |
| 3. Request approval of minutes from February 16th Board Meeting | Chairman Lawens |
| 4. Request approval of February 2011 Financials | Chairman Lawens |
| 5. Audit – Fiscal Year 2010 | Bruce Stratton |
| 6. Treasurer's Report | Diane Angell |
| A. Assessment Deposits | |
| B. Lot Mowing and Village I Parks Lien Letters | |
| 7. Attorney | Bill Nielander |
| A. AG Letter | |
| B. Hold Harmless Bridges | |
| C. Retrieving Golf Balls from Canals | |
| D. Fencing | |
| 8. Parks and Recreation | Joe DeCerbo |
| 9. Working Groups | |
| 10. Supervisor Requests | |
| 11. Public Comments and Input | |
| 12. Next Meeting, Wednesday, April 13, 2011 @ District Office | |
| • 12:30 Personnel Workshop | |
| 13. Motion to Adjourn | |

SLID
Board meeting
3-9-11 10: a.m.

Please sign in.

Name

Address

Paul Greenberg

Jack Marino

David Snyder

Billy Braden

Chris James


~~6024 Edgewater~~

5803 Twisted Oaks Dr.

532 Len Rd.


5809 Edgewater Terr

3329 White Oak, Louda




Board of Supervisors


March 9, 2011
10:00 a.m.
District Office



•Call To Order


•Pledge






Upcoming Meetings/Events


- March 10th, SFWMD Board of Governors (WPB)
- March 15th, FWS on-site visit, Charlie Pelizza
- March 17th, ST. Pat's Party, Resident Tim McKenna
- March 19th, 12 Hours of Sebring






Approve Minutes & Financials


- February 16, 2011 Board Meeting
- February 2011 Financials






Audit


- Fiscal Year 2010






Treasurer's Report


- Assessment Deposits
- Lot Mowing and Village I Parks Lien Letters

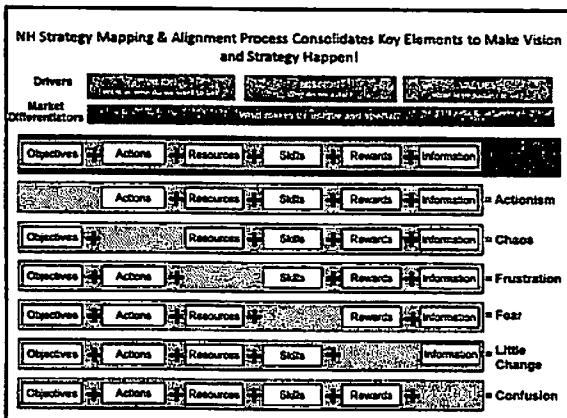





ATTORNEY

- AG Letter
- Hold Harmless Bridges
- Retrieving Golf Balls from Canals
- Fencing










Parks & Recreation

Key Questions






- Future of community center: user fees; remodeling; restrictions; expansion; new facility
- What do we want to do with the ROW into Arbuckle Creek Park?
- Bike and walking paths?
- Gazebo used just for SLPA lending closet. Rent? Lease? Removal?
- Future of tennis courts, basketball courts, baseball field?
- Playground equipment
- Use current or additional lands for both passive and active recreation?




WORKING GROUPS







SUPERVISOR REQUESTS






**Public
Comments**





Next Meeting
Wednesday April 13th
10:00 a.m.
District Office
12:30 Personnel Workshop





Financial Policies Workshop

March 9, 2011
12:30 p.m.
District Office



General Comments

- Appendix
- Resources
- Forms
- Numeric Identifiers



Wording

- The words "shall and may" should be used in lieu of "can, should, will etc."
- Shall and may are used in government to avoid misinterpretation of rules or policy.



State Financial Reporting

- September 15th, HC Tax Collector, Certificate to Roll certifying tax roll, Resolutions Levying Assessments, Assessment File (Excel format)
- November 1st, Dept. of Revenue, DR-421 Certification (Do not levy ad-valorem taxes)
- November 30th, Dept. of Treasury, Public Depositor Report
- December 31st, Dept. of State, Records Management Compliance
- June 30th, Dept. of Financial Services, Annual Financial Report
- June 30th, Auditor General, Audit, Submittal checklist, (2) hard copies and (1) electronic copy
- Budget Amendments within 60 days of Fiscal Year End



Internal Controls

- The District Board may have responsibilities but they are not a part of an accounting department



Cash Receipts/Accounts Receivable

- A suggested policy statement is needed regarding cash receipts/accounts receivable, the "system of controls" is formulated by policy.
- ACH and Credit Card security compliance



District Considerations

- Policy statement is necessary to address shortcomings referenced.




Cash Disbursement

- What staff are authorized to make purchases?
- Who is the check custodian?




Reconciliation of General Ledger Accounts

- Should "should" be "shall" and what happens if that which "shall" doesn't?




Petty Cash

- Who approves the check request?



Purchases

- A policy conflict exists with the purchase order requirement for purchases over \$500 yet \$250 for the Purchasing card.
- Purchasing Card – If we change banks the policy should be amended.
- Should we have a statement regarding improper purchases/charges by the card holder?
- Inclusion of issuer names and phone numbers would also require a policy change should either of them change.
- Is there a restriction on those staff issued cards?
- The terms and conditions to which cardholders sign an agreement should be a part of the policy.
- Should purchase orders be obtained prior to purchase?
- Who can authorize emergency expenditures, and what are the dollar limitations?



Personnel

- Are personnel records available to the Board and Public?
 - FS 119 (Public Records)
 - Exemptions: Medical, birth, adoption, SS #, Driver's License, Motor Vehicle records
 - Files do not leave office
 - Resolution 2010-06 (Public Records Policy) adopted July 14, 2010



Payroll Preparation

- What does Supervisor mean?
- Does Manager have any responsibility?

Auditor

- Page 18 last ¶ should read " The District will contract with an accounting firm to conduct an audit."

Florida Attorney General Advisory Legal Opinion

Number: AGO 2011-02

Date: February 25, 2011

Subject: Water Control District, arthropod control

**Mr. William J. Nielander
172 East Interlake Boulevard
Lake Placid, Florida 33852**

RE: Special Districts-Water Control Districts-Mosquito Control-authority of water control district to provide arthropod control. Ch. 2005-343, Laws of Fla.; s. 298.22 and Ch. 298, Fla. Stat.

Dear Mr. Nielander:

You ask on behalf of the Board of Supervisors of the Spring Lake Improvement District substantially the following question:

Is the Board of Supervisors of the Spring Lake Improvement District statutorily authorized under Chapter 2005-342, Laws of Florida, or Chapter 298, [1] Florida Statutes, to use district funds for the control of arthropods?

In sum:

The Board of Supervisors of the Spring Lake Improvement District does not appear to be statutorily authorized under Chapter 2005-342, Laws of Florida, or Chapter 298, Florida Statutes, to use district funds for the control of arthropods.

According to your letter, the Spring Lake Improvement District initiated mosquito spraying in 1980 and has owned and operated mosquito control equipment and supplies since that time. Recently, however, outside counsel for the district advised the board of supervisors for the district that in light of the district's enabling legislation, the district did not have the authority to assess and conduct mosquito control. The board of supervisors, therefore, has requested this office's opinion on this issue.

You have not identified the types of expenditures in question; therefore, any comments must be general in nature. Moreover, this office cannot pass upon the validity of actions previously taken by a public body, nor can this office validate any such action taken. Accordingly, this office will not comment upon the past actions of the Spring Lake Improvement District

in utilizing district funds to provide for the control of arthropods, but rather is expressly limited to a consideration of the requirements of, and the authority granted by, the existing statutes which relate to the special district.

The Spring Lake Improvement District (district) was created by Chapter 71-669, Laws of Florida, [2] and authorized to exercise the powers conferred upon drainage and water control districts by Chapter 298, Florida Statutes. [3] In 2005, pursuant to a legislative mandate, all of the special acts relating to the district were codified, in order to provide a single, comprehensive special act charter for the district, which included all current legislative authority granted to the district by its several legislative enactments and any additional authority granted by the act. [4] Section 3 of Chapter 2005-342, Laws of Florida, in codifying the special acts, authorizes the district to exercise any and all other powers conferred upon drainage districts by Chapter 298, Florida Statutes. [5] The special act authorizes the board of supervisors, as the governing body for the district, to access and impose an ad valorem tax, an annual drainage tax, and a maintenance tax as provided therein. [6]

As a statutorily created entity, the district may only exercise such powers as have been expressly granted by statute or must necessarily be exercised in order to carry out an express power. [7] Moreover, any reasonable doubt as to the lawful existence of a particular power sought to be exercised must be resolved against the exercise thereof. [8]

A review of the enabling legislation for the district, as well as Chapter 298, Florida Statutes, failed to reveal a provision authorizing the expenditure of district funds for arthropod control. Section 298.22, Florida Statutes, in setting forth the powers of the board of supervisors of a water control district, provides that the board "has full power and authority to construct, complete, operate, maintain, repair, and replace any and all works and improvements necessary to execute the water control plan[,] " which is defined as

"the comprehensive operational document that describes the activities and improvements to be conducted by a water control district authorized under this chapter and includes any district "plan of reclamation," "water management plan," or "plan of improvement" that details the system of water management improvements implemented by a water control district." [9]

Similarly, the charter for the district relates to the implementation of a water control plan and the improvement and maintenance of water and sewer systems. [10] While the charter does authorize the district to expend funds for other purposes such as roads, parks and recreational facilities, and street lighting, there is no provision for the control of arthropods. [11]

You refer to the minutes for a meeting of the board of supervisors for April 15, 1980, which indicate that a motion was passed "to approve Spring Lake as a Mosquito Control District." [12] You also refer to the provisions

of section 388.031, Florida Statutes (1979), as providing a possible basis for such action. That statute provided for a petition signed by not less than 15 percent of the registered electors of the territory to be submitted to the board of county commissioners for the creation of a mosquito control district.[13] Pursuant to section 388.041, Florida Statutes (1979), the board of county commissioners was required to determine the feasibility of creating such a district, and pursuant to section 388.051, Florida Statutes (1979), to submit the issue of creating such a district to the electorate for approval.[14] This office has no information that such a procedure was utilized. In the absence of statutory authorization, however, a special district would not possess the authority to amend the terms of its enabling legislation.[15]

Moreover, the Legislature in 2010 enacted Chapter 10-266, Laws of Florida, which sought to amend the district's enabling legislation to specifically authorize the district to provide arthropod control.[16] The act, however, was contingent upon approval by the electorate of the district.[17] It appears that the act failed to gain the approval of the electorate at the general election in November, 2010.[18]

Accordingly, in light of the above, the Board of Supervisors of the Spring Lake Improvement District does not appear to be statutorily authorized under Chapter 2005-342, Laws of Florida, or Chapter 298, Florida Statutes, to use district funds for the control of arthropods.

Sincerely,

Pam Bondi
Attorney General

PB/tjw

[1] While your letter referred to Ch. 289, Fla. Stat., it appears that you intended to refer to Ch. 298, Fla. Stat.

[2] As this office noted in Attorney General Opinion 09-13 (2009), the Spring Lake Drainage District was created pursuant to Ch. 298, Fla. Stat. The name of the district was changed to the Spring Lake Improvement District by Ch. 71-669, Laws of Fla., which broadened the scope of the powers and duties of the district as they related to the construction of roads and highways, drainage and water control systems, water and sewage facilities, and recreational facilities. And see Chs. 77-563, 88-461, and 90-434, Laws of Fla., which subsequently amended Ch. 71-669, Laws of Fla.

[3] See s. 9(24), Ch. 71-669, Laws of Fla.

[4] Section 1, Ch. 2005-342, Laws of Fla.

[5] See s. 10(27) of the district charter, as amended by s. 3, Ch. 2005-342, Laws of Fla. But see s. 4, Ch. 2005-342, Laws of Fla., stating that while the provisions of Ch. 298, Fla. Stat., are applicable to the district to the extent not inconsistent with the special act with the exception of certain enumerated sections of Ch. 298, Fla. Stat. Cf. s. 298.01, Fla. Stat., stating that it is the legislative intent that those water control districts established prior to July 1, 1980, pursuant to the process formerly continued in ss. 298.01, 298.02, and 298.03, may continue to operate as outlined in Ch. 298, Fla. Stat.

[6] See s. 10(10) of the district charter as provided in s. 3, Ch. 2005-342, Laws of Fla. And see s. 17 of the charter providing for the assessment of land for reclamation.

[7] See *Forbes Pioneer Boat Line v. Board of Commissioners of Everglades Drainage District*, 82 So. 346 (Fla. 1919); *Halifax Drainage District of Volusia County v. State*, 185 So. 123, 129 (Fla. 1938); *State ex rel. Davis v. Jumper Creek Drainage District*, 153 Fla. 451, 14 So. 2d 900, 901 (1943) (because the districts are creatures of statute, each board of supervisors must look entirely to the statute for its authority); *Roach v. Loxahatchee Groves Water Control District*, 417 So. 2d 814 (Fla. 4th DCA 1982). And see *Ops. Att'y Gen. Fla.* 89-34 (1989), 96-66 (1996), 98-20 (1998), and 04-26 (2004).

[8] *Halifax Drainage District of Volusia County v. State*, *supra*; *State ex rel. Greenberg v. Florida State Board of Dentistry*, 297 So. 2d 628 (Fla. 1st DCA 1974), *cert. dismissed*, 300 So. 2d 900 (Fla. 1974); *City of Cape Coral v. GAC Utilities, Inc., of Florida*, 281 So. 2d 493 (Fla. 1973). And see, *e.g.*, *Ops. Att'y Gen. Fla.* 02-30 (2002) and 04-48 (2004).

[9] Section 298.005(3), Fla. Stat. And see *Roach v. Loxahatchee Groves Water Control District*, *supra*, stating that the Legislature, in providing for the organization of water control districts (then commonly known as drainage districts) by the enactment of a general law, now codified as Ch. 298, Fla. Stat., conferred certain limited powers on these statutory entities for the purpose of reclaiming and draining swamps and overflowed lands.

[10] See s. 3 of Ch. 2005-342, Laws of Fla., reenacting s. 10 of the Spring Lake Improvement District's charter. And see ss. 15 and 16 of the charter providing for the adoption of a water control plan.

[11] See, *e.g.*, ss. 10(17) (maintenance of roads), 10(22) (operation and maintenance of parks and facilities for indoor and outdoor recreation, cultural, and educational uses), and 10(24) (streetlights) of the district's charter. And see s. 10(25) and (26) of the district charter, respectively authorizing the district to require underground utilities and to require landowners within the district to maintain their respective properties "in a neat and attractive condition."

[12] Book 13, page 125. You have also enclosed a letter from the Clerk of Courts, Highlands County, stating that no additional information regarding this motion was located. See Letter to Joseph DeCerbo, District Manager, from Pamela Nava, Deputy Clerk, dated January 10, 2011.

[13] Section 388.031, Fla. Stat. 1979, was repealed by s. 12, Ch. 80-281, Laws of Fla.

[14] These procedures for creating a mosquito control district were also repealed by Ch. 80-281, Laws of Fla.

[15] As noted *supra*, special districts possess only such powers as are expressly granted by statute or necessarily implied therefrom. See n.7, *supra*. Cf. Ops. 97-57 (1997), 93-05 (1993), 90-27 (1990), 81-55 (1981), 81-7 (1981), and 74-121 (1974) (county has no authority to amend or alter the provisions of a special act passed by the state Legislature). I note that s. 2, Ch. 2005-342, Laws of Fla., in ratifying and approving the creation of the district in 2005, provides in part that "[a]ll lawful debts, bonds, obligations, contracts, franchises, promissory notes, audits, minutes, resolutions, and other undertakings of the Spring Lake Drainage District are hereby validated and shall continue to be valid and binding on the Spring Lake Improvement District in accordance with their respective terms, conditions, covenants, and tenor." This language, which is identical to that contained in the district's original enabling legislation, Ch. 71-669, Laws of Fla., appears to be a ratification of actions taken when the district was the Spring Lake Drainage District.

[16] See s. 1, Ch. 10-266, Laws of Fla., amending and renumbering s. 10 of the charter as s. 8 and providing in paragraph (1) (c) that the district has the power "[t]o construct and maintain facilities for and take measures to control mosquitoes and other arthropods of public health importance."

[17] See s. 4, Ch. 10-266, *supra*, stating that the "act shall take effect only upon its approval by a majority vote of those qualified electors of the district voting in a referendum conducted in accordance with the provisions of law relating to elections currently in force, except that this section and section 3 shall take effect upon this act becoming a law."

[18] See <http://www.votehighlands.com/> for the results of the 2010 general election, including the referendum on the proposed amendment to the district charter.

SPRING LAKE IMPROVEMENT DISTRICT

Un-audited Financial Statements

**As of
February 28, 2011**

**Board of Supervisors Meeting
March 9, 2011**

I. P & L Budget vs. Actual

II. Trial Balance

III. Check Run Summary

IV. Journal Entries

V. Assessment Collections

Spring Lake Improvement District
Statement of Revenues and Expenditures - P&L by Fund (Original Budget)
001 - General Fund
From 10/1/2010 Through 9/30/2011

	<u>Current Year Actual</u>	<u>Current Period Budget - Original</u>	<u>YTD Budget Variance - Original</u>	<u>Percent of Budget</u>
Income				
TAX ASSESSMENTS				
Drainage Assessments	631,789.16	1,013,040.00	(381,250.84)	0.62
St Light Assessments	21,538.27	32,850.00	(11,311.73)	0.66
Mosquito Assessment	120.65	0.00	120.65	0.00
Parks Assessments	71,247.05	107,746.00	(36,498.95)	0.66
Total TAX ASSESSMENTS	724,695.13	1,153,636.00	(428,940.87)	0.63
BILLING				
Mosquito on Water Bill	1,901.98	0.00	1,901.98	0.00
St Lights on Water Bill	30,485.73	76,650.00	(46,164.27)	0.40
County Right of Ways	2,176.50	4,353.00	(2,176.50)	0.50
Total BILLING	34,564.21	81,003.00	(46,438.79)	0.43
OTHER REVENUE SOURCES				
Interest Income	1,371.37	2,000.00	(628.63)	0.69
Building Lease	0.00	6,190.00	(6,190.00)	0.00
Miscellaneous Income	0.00	19,607.00	(19,607.00)	0.00
Total OTHER REVENUE SOURCES	1,371.37	27,797.00	(26,425.63)	0.05
Total Income	760,630.71	1,262,436.00	(501,805.29)	0.60
Expenses				
PERSONNEL				
Salaries	115,433.63	277,156.00	161,722.37	0.42
FICA	8,831.09	21,202.00	12,370.91	0.42
Pension	4,725.82	14,106.00	9,380.18	0.34
Health Insurance	21,856.20	53,083.00	31,226.80	0.41
Worker's Comp	4,666.09	10,088.00	5,421.91	0.46
Unemployment Comp	442.00	5,200.00	4,758.00	0.09
Total PERSONNEL	155,954.83	380,835.00	224,880.17	0.41
MANAGEMENT				
Supervisor Fees	1,125.00	2,700.00	1,575.00	0.42
Audit	0.00	12,500.00	12,500.00	0.00
Management Advisor	0.00	11,250.00	11,250.00	0.00
Travel & Maintenance	2,910.14	7,500.00	4,589.86	0.39
Conferences	0.00	2,500.00	2,500.00	0.00
Portal Hosting & Support	1,442.86	2,500.00	1,057.14	0.58
Legal Advertising	228.79	450.00	221.21	0.51
Planning & Development	73.66	5,000.00	4,926.34	0.01
Staff Training	0.00	5,000.00	5,000.00	0.00
FASD	180.00	4,000.00	3,820.00	0.04
Memberships	482.00	2,500.00	2,018.00	0.19
Attorney	2,452.40	8,100.00	5,647.60	0.30
Legal	5,913.76	10,000.00	4,086.24	0.59
Engineering	8,800.00	35,000.00	26,200.00	0.25
SL Breeze	3,025.46	9,000.00	5,974.54	0.34
Surveys & Appraisals	600.00	15,000.00	14,400.00	0.04
Total MANAGEMENT	27,234.07	133,000.00	105,765.93	0.20
FEES				
Tax Collection Fees	46,538.18	60,750.00	14,211.82	0.77
Recording Fees & Charges	185.00	1,000.00	815.00	0.19
Total FEES	46,723.18	61,750.00	15,026.82	0.76

Spring Lake Improvement District
Statement of Revenues and Expenditures - P&L by Fund (Original Budget)
001 - General Fund
From 10/1/2010 Through 9/30/2011

	<u>Current Year Actual</u>	<u>Current Period Budget - Original</u>	<u>YTD Budget Variance - Original</u>	<u>Percent of Budget</u>
OPERATING				
Management Information Services	1,534.56	7,000.00	5,465.44	0.22
Refuse Removal	317.25	900.00	582.75	0.35
Pest Control	144.90	850.00	705.10	0.17
Telephone	1,426.73	3,150.00	1,723.27	0.45
Electric - Offices	1,030.61	2,925.00	1,894.39	0.35
Insurance	26,522.56	32,839.00	6,316.44	0.81
Office Supplies	2,686.83	7,875.00	5,188.17	0.34
Postage	467.68	1,250.00	782.32	0.37
Fuel & Lubricants	5,370.63	18,000.00	12,629.37	0.30
Shop Tools & Supplies	2,189.57	6,300.00	4,110.43	0.35
Uniform Rental	1,514.42	3,500.00	1,985.58	0.43
Building Maintenance	0.00	6,000.00	6,000.00	0.00
Chemicals	0.00	14,000.00	14,000.00	0.00
Electric - Pump Station	1,394.99	8,000.00	6,605.01	0.17
Electric - St Lights	38,647.84	107,000.00	68,352.16	0.36
Electric - Parks & Median Signs	1,528.69	5,000.00	3,471.31	0.31
Total OPERATING	84,777.26	224,589.00	139,811.74	0.38
MAINTENANCE				
Janitorial	3,804.00	4,656.00	852.00	0.82
Vehicle Maintenance	2,312.92	4,000.00	1,687.08	0.58
Pump Station Maintenance	3,695.45	5,000.00	1,304.55	0.74
Canal Maintenance	1,285.87	7,500.00	6,214.13	0.17
Park Maintenance	5,455.62	8,000.00	2,544.38	0.68
Total MAINTENANCE	16,553.86	29,156.00	12,602.14	0.57
DEBT SERVICE				
Conceptual Permit Compliance	0.00	100,000.00	100,000.00	0.00
Debt Service	0.00	98,000.00	98,000.00	0.00
Total DEBT SERVICE	0.00	198,000.00	198,000.00	0.00
RENEWAL & REPLACEMENT				
Renewal & Replacement	4,060.00	18,000.00	13,940.00	0.23
Total RENEWAL & REPLACEMENT	4,060.00	18,000.00	13,940.00	0.23
OTHER				
Referendum	0.00	2,500.00	2,500.00	0.00
Village VIII Drainage	0.00	60,000.00	60,000.00	0.00
FEMA Levee Certification	16,200.00	50,000.00	33,800.00	0.32
Miscellaneous Expense	0.00	19,607.00	19,607.00	0.00
Total OTHER	16,200.00	132,107.00	115,907.00	0.12
RESERVE FUNDS				
Unrestricted Reserves	0.00	85,000.00	85,000.00	0.00
Total RESERVE FUNDS	0.00	85,000.00	85,000.00	0.00
Total Expenses	351,503.20	1,262,437.00	910,933.80	0.28
Net Income	409,127.51	(1.00)	409,128.51	(409,127.51)

Spring Lake Improvement District
Statement of Revenues and Expenditures - P&L by Fund (Original Budget)
401 - Water Fund
From 10/1/2010 Through 9/30/2011

	<u>Current Year Actual</u>	<u>Current Period Budget - Original</u>	<u>YTD Budget Variance - Original</u>	<u>Percent of Budget</u>
Income				
BILLING				
Water Revenue	204,547.64	564,000.00	(359,452.36)	0.36
Total BILLING	204,547.64	564,000.00	(359,452.36)	0.36
OTHER REVENUE SOURCES				
Interest Income	2,670.29	1,000.00	1,670.29	2.67
Miscellaneous Income	4,726.47	2,000.00	2,726.47	2.36
Due From Lot Mowing	0.00	50,000.00	(50,000.00)	0.00
Total OTHER REVENUE SOURCES	7,396.76	53,000.00	(45,603.24)	0.14
Total Income	211,944.40	617,000.00	(405,055.60)	0.34
Expenses				
PERSONNEL				
Salaries	75,173.73	187,452.00	112,278.27	0.40
FICA	5,750.82	14,340.00	8,589.18	0.40
Pension	2,543.20	6,073.00	3,529.80	0.42
Health Insurance	14,407.06	30,112.00	15,704.94	0.48
Worker's Comp	3,035.51	6,431.00	3,395.49	0.47
Total PERSONNEL	100,910.32	244,408.00	143,497.68	0.41
MANAGEMENT				
Supervisor Fees	875.00	2,100.00	1,225.00	0.42
Audit	0.00	6,250.00	6,250.00	0.00
Management Advisor	0.00	8,750.00	8,750.00	0.00
Legal Advertising	177.96	350.00	172.04	0.51
Staff Training	125.00	5,000.00	4,875.00	0.03
Memberships	522.00	2,500.00	1,978.00	0.21
Attorney	1,771.35	6,300.00	4,528.65	0.28
Engineering	0.00	7,000.00	7,000.00	0.00
Total MANAGEMENT	3,471.31	38,250.00	34,778.69	0.09
FEES				
Recording Fees & Charges	501.00	1,500.00	999.00	0.33
Total FEES	501.00	1,500.00	999.00	0.33
OPERATING				
Management Information Services	3,698.51	7,000.00	3,301.49	0.53
Refuse Removal	246.75	700.00	453.25	0.35
Pest Control	112.70	350.00	237.30	0.32
Telephone	1,595.73	3,850.00	2,254.27	0.41
Electric - Offices	801.59	2,275.00	1,473.41	0.35
Insurance	13,892.77	17,479.00	3,586.23	0.79
Office Supplies	2,077.30	6,125.00	4,047.70	0.34
Postage	1,570.00	7,500.00	5,930.00	0.21
Fuel & Lubricants	2,041.00	5,000.00	2,959.00	0.41
Shop Tools & Supplies	1,460.30	4,900.00	3,439.70	0.30
Uniform Rental	403.02	1,250.00	846.98	0.32
Potable Water Quality	576.00	5,500.00	4,924.00	0.10
Electric - Water Plant	5,117.67	17,000.00	11,882.33	0.30
Building Lease	0.00	6,190.00	6,190.00	0.00
Distribution Repair & Maintenance	2,355.19	23,000.00	20,644.81	0.10
Hydrant Testing	0.00	10,000.00	10,000.00	0.00
Meter Costs	0.00	1,000.00	1,000.00	0.00

Spring Lake Improvement District
Statement of Revenues and Expenditures - P&L by Fund (Original Budget)
401 - Water Fund
From 10/1/2010 Through 9/30/2011

	<u>Current Year Actual</u>	<u>Current Period Budget - Original</u>	<u>YTD Budget Variance - Original</u>	<u>Percent of Budget</u>
Chemicals	5,373.70	20,000.00	14,626.30	0.27
Total OPERATING	41,322.23	139,119.00	97,796.77	0.30
MAINTENANCE				
Janitorial	1,268.00	1,552.00	284.00	0.82
Vehicle Maintenance	1,049.95	2,500.00	1,450.05	0.42
Water Plant Maintenance	5,254.77	25,000.00	19,745.23	0.21
Total MAINTENANCE	7,572.72	29,052.00	21,479.28	0.26
CAPITAL OUTLAY				
Capital Outlay	0.00	25,000.00	25,000.00	0.00
Total CAPITAL OUTLAY	0.00	25,000.00	25,000.00	0.00
RENEWAL & REPLACEMENT				
Renewal & Replacement	2,460.00	100,000.00	97,540.00	0.02
Total RENEWAL & REPLACEMENT	2,460.00	100,000.00	97,540.00	0.02
CONTRACTURAL SERVICES				
Contractural Services	870.00	5,000.00	4,130.00	0.17
Total CONTRACTURAL SERVICES	870.00	5,000.00	4,130.00	0.17
OTHER				
Cross Connection Control	6,270.00	15,100.00	8,830.00	0.42
Total OTHER	6,270.00	15,100.00	8,830.00	0.42
RESERVE FUNDS				
Unrestricted Reserves	0.00	19,573.00	19,573.00	0.00
Total RESERVE FUNDS	0.00	19,573.00	19,573.00	0.00
Total Expenses	163,377.58	617,002.00	453,624.42	0.26
Net Income	48,566.82	(2.00)	48,568.82	(24,283.41)

Spring Lake Improvement District
Statement of Revenues and Expenditures - P&L by Fund (Original Budget)
402 - Lot Mowing Fund
From 10/1/2010 Through 9/30/2011

	<u>Current Year Actual</u>	<u>Current Period Budget - Original</u>	<u>YTD Budget Variance - Original</u>	<u>Percent of Budget</u>
Income				
BILLING				
Lot Mowing Revenue	116,136.81	179,698.00	(63,561.19)	0.65
Total BILLING	116,136.81	179,698.00	(63,561.19)	0.65
OTHER REVENUE SOURCES				
Interest Income	131.59	250.00	(118.41)	0.53
Total OTHER REVENUE SOURCES	131.59	250.00	(118.41)	0.53
Total Income	116,268.40	179,948.00	(63,679.60)	0.65
Expenses				
PERSONNEL				
Salaries	15,236.08	34,722.00	19,485.92	0.44
FICA	1,165.22	2,656.00	1,490.78	0.44
Pension	196.90	317.00	120.10	0.62
Health Insurance	2,207.74	3,806.00	1,598.26	0.58
Worker's Comp	558.75	3,487.00	2,928.25	0.16
Total PERSONNEL	19,364.69	44,988.00	25,623.31	0.43
MANAGEMENT				
Supervisor Fees	500.00	1,200.00	700.00	0.42
Audit	0.00	6,250.00	6,250.00	0.00
Management Advisor	0.00	5,000.00	5,000.00	0.00
Legal Advertising	101.69	200.00	98.31	0.51
Attorney	1,012.20	3,600.00	2,587.80	0.28
Total MANAGEMENT	1,613.89	16,250.00	14,636.11	0.10
FEES				
Tax Collection Fees	7,292.37	14,040.00	6,747.63	0.52
Recording Fees & Charges	0.00	1,000.00	1,000.00	0.00
Total FEES	7,292.37	15,040.00	7,747.63	0.48
OPERATING				
Management Information Services	682.03	1,000.00	317.97	0.68
Refuse Removal	141.00	400.00	259.00	0.35
Pest Control	64.40	200.00	135.60	0.32
Telephone	634.13	1,400.00	765.87	0.45
Electric - Offices	458.05	1,300.00	841.95	0.35
Insurance	1,683.97	2,119.00	435.03	0.79
Office Supplies	1,187.03	3,500.00	2,312.97	0.34
Postage	40.00	400.00	360.00	0.10
Fuel & Lubricants	3,965.06	25,000.00	21,034.94	0.16
Shop Tools & Supplies	784.50	2,800.00	2,015.50	0.28
Uniform Rental	235.82	500.00	264.18	0.47
Total OPERATING	9,875.99	38,619.00	28,743.01	0.26
MAINTENANCE				
Janitorial	1,268.00	1,552.00	284.00	0.82
Vehicle Maintenance	56.28	1,000.00	943.72	0.06
Lot Mowing Maintenance	918.09	10,000.00	9,081.91	0.09
Total MAINTENANCE	2,242.37	12,552.00	10,309.63	0.18
OTHER				
Payout to Water	0.00	50,000.00	50,000.00	0.00
Total OTHER	0.00	50,000.00	50,000.00	0.00
RESERVE FUNDS				

Spring Lake Improvement District
Statement of Revenues and Expenditures - P&L by Fund (Original Budget)
402 - Lot Mowing Fund
From 10/1/2010 Through 9/30/2011

	<u>Current Year Actual</u>	<u>Current Period Budget - Original</u>	<u>YTD Budget Variance - Original</u>	<u>Percent of Budget</u>
Unrestricted Reserves	0.00	2,499.00	2,499.00	0.00
Total RESERVE FUNDS	0.00	2,499.00	2,499.00	0.00
Total Expenses	40,389.31	179,948.00	139,558.69	0.22
Net Income	<u>75,879.09</u>	<u>0.00</u>	<u>75,879.09</u>	<u>0.00</u>

Spring Lake Improvement District
Normal Trial Balance - Trial Balance by Fund
001 - General Fund
From 2/1/2011 Through 2/28/2011

Account Code	Account Title	Debit Balance	Credit Balance
101100	Cash Operating	160,020.98	
101200	State Board Fund A	964.04	
101300	State Board R & R Fund A	969.13	
101400	State Board Fund B	1,425.53	
101500	State Board R & R Fund B	1,788.52	
101600	Emergency Fund	63,245.94	
101700	Capital Projects	25,960.94	
101800	Renewal & Replacement	53,820.69	
101900	Operating Reserve	690,416.84	
104006	Unrealized Loss Fund B		467.77
104009	Unrealized Loss RR Fund B		586.87
115000	A/R - Audit	12,065.25	
115200	A/R-Billing	2,195.88	
155100	Prepays	2,646.81	
202100	Accounts Payable		5,078.65
202102	A/P Audit		2,646.81
217100	FICA Liability		697.88
217200	Federal Tax Liability		481.32
229100	Due to AFLAC	325.73	
229200	Employee Deduction Payable	37.72	
229400	Due to Pension		1,748.70
229500	Due to Health Insurance	3,100.47	
229700	SEP/IRA Employee Contribution		294.64
271000	Unreserved Fund Balance		594,162.42
319100	Drainage Assessments		631,789.16
343100	St Light Assessments		21,538.27
343900	Mosquito Assessment		120.65
347200	Parks Assessments		71,247.05
349200	Mosquito on Water Bill		1,901.98
349300	St Lights on Water Bill		30,485.73
349400	County Right of Ways		2,176.50
361100	Interest Income		1,371.37
511110	Supervisor Fees	1,125.00	
513120	Salaries	115,433.63	
513210	FICA	8,831.09	
513220	Pension	4,725.82	
513230	Health Insurance	21,856.20	
513250	Worker's Comp	4,666.09	
513260	Unemployment Comp	442.00	
513318	Tax Collection Fees	46,538.18	
513342	Management Information Services	1,534.56	
513343	Refuse Removal	317.25	
513344	Pest Control	144.90	
513345	Janitorial	1,500.00	
513400	Travel & Maintenance	2,910.14	
513410	Portal Hosting & Support	1,442.86	
513415	Telephone	1,426.73	
513430	Electric - Offices	1,030.61	
513450	Insurance	26,522.56	
513466	Vehicle Maintenance	2,312.92	
513480	Legal Advertising	228.79	
513490	Planning & Development	73.66	
513491	Recording Fees & Charges	185.00	
513510	Office Supplies	2,686.83	
513520	Postage	467.68	

Spring Lake Improvement District
Normal Trial Balance - Trial Balance by Fund
001 - General Fund
From 2/1/2011 Through 2/28/2011

<u>Account Code</u>	<u>Account Title</u>	<u>Debit Balance</u>	<u>Credit Balance</u>
513525	Fuel & Lubricants	5,370.63	
513526	Shop Tools & Supplies	1,868.27	
513527	Uniform Rental	1,514.42	
513541	FASD	180.00	
513542	Memberships	482.00	
513630	Renewal & Replacement	4,060.00	
514310	Attorney	2,452.40	
514315	Legal	5,913.76	
515310	Engineering	8,800.00	
519410	SL Breeze	3,025.46	
538430	Electric - Pump Station	1,394.99	
538460	Pump Station Maintenance	3,695.45	
538465	Canal Maintenance	1,285.87	
538635	FEMA Levee Certification	16,200.00	
538650	Surveys & Appraisals	600.00	
541430	Electric - St Lights	38,647.84	
572430	Electric - Parks & Median Signs	1,528.69	
572460	Park Maintenance	<u>4,389.02</u>	
	Total 001 - General Fund	1,366,795.77	<u>1,366,795.77</u>

Spring Lake Improvement District
Normal Trial Balance - Trial Balance by Fund
401 - Water Fund
From 2/1/2011 Through 2/28/2011

Account Code	Account Title	Debit Balance	Credit Balance
101100	Cash Operating	96,246.56	
101200	State Board Fund A	3,816.30	
101300	State Board R & R Fund A	3,703.74	
101400	State Board Fund B	7,230.88	
101500	State Board R & R Fund B	6,153.28	
101700	Capital Projects	92,526.05	
101800	Renewal & Replacement	106,564.70	
101900	Operating Reserve	111,812.38	
101905	Certificate of Deposit	319,807.56	
102100	Petty Cash	100.00	
104006	Unrealized Loss Fund B		2,372.71
104009	Unrealized Loss RR Fund B		2,019.11
115200	A/R-Billing	67,342.38	
131103	Due From Lot Mowing	50,000.00	
155100	Prepays	1,788.91	
161900	Land	7,014.20	
162900	Buildings-Water	262,991.08	
163900	Accumulated Depreciation		1,780,558.13
164900	Water Plant	739,465.29	
164901	Water Wells	132,092.98	
164902	Water Mains	814,658.11	
164903	Water Meters	265,285.23	
164904	Water Lines	620,148.97	
166902	Equipment	123,632.22	
202100	Accounts Payable		423.75
202102	A/P Audit		3,042.91
207101	Due to Street Lights		1,132.42
207102	Due to Mosquito	1,517.44	
210100	Compensated Absences		12,194.05
217100	FICA Liability		505.98
217200	Federal Tax Liability		532.71
220100	Customer Deposits		57,578.00
229100	Due to AFLAC		29.11
229200	Employee Deduction Payable		13.08
229300	Child Support Payable		332.30
229400	Due to Pension		606.45
229401	Unclaimed Property		242.07
229500	Due to Health Insurance	1,697.62	
229700	SEP/IRA Employee Contribution		239.90
271000	Unreserved Fund Balance		1,924,188.48
343300	Water Revenue		204,547.64
361100	Interest Income		2,670.29
369903	Miscellaneous Income		4,726.47
511110	Supervisor Fees	875.00	
513120	Salaries	75,173.73	
513210	FICA	5,750.82	
513220	Pension	2,543.20	
513230	Health Insurance	14,407.06	
513250	Worker's Comp	3,035.51	
513342	Management Information Services	3,698.51	
513343	Refuse Removal	246.75	
513344	Pest Control	112.70	
513345	Janitorial	500.00	
513415	Telephone	1,595.73	
513430	Electric - Offices	801.59	

Spring Lake Improvement District
Normal Trial Balance - Trial Balance by Fund
401 - Water Fund
From 2/1/2011 Through 2/28/2011

<u>Account Code</u>	<u>Account Title</u>	<u>Debit Balance</u>	<u>Credit Balance</u>
513450	Insurance	13,892.77	
513466	Vehicle Maintenance	1,049.95	
513480	Legal Advertising	177.96	
513491	Recording Fees & Charges	501.00	
513510	Office Supplies	2,077.30	
513520	Postage	1,570.00	
513525	Fuel & Lubricants	2,041.00	
513526	Shop Tools & Supplies	1,210.40	
513527	Uniform Rental	403.02	
513540	Staff Training	125.00	
513542	Memberships	522.00	
513630	Renewal & Replacement	2,460.00	
514310	Attorney	1,771.35	
533340	Contractual Services	870.00	
533348	Potable Water Quality	576.00	
533430	Electric - Water Plant	5,117.67	
533460	Water Plant Maintenance	5,254.77	
533495	Cross Connection Control	6,270.00	
533525	Distribution Repair & Maintenance	2,355.19	
537520	Chemicals	5,373.70	
	Total 401 - Water Fund	3,997,955.56	3,997,955.56

Spring Lake Improvement District
Normal Trial Balance - Trial Balance by Fund
402 - Lot Mowing Fund
From 2/1/2011 Through 2/28/2011

Account Code	Account Title	Debit Balance	Credit Balance
101100	Cash Operating	101,537.01	
101200	State Board Fund A	1,200.28	
101400	State Board Fund B	571.52	
101900	Operating Reserve	61,567.49	
104006	Unrealized Loss Fund B		187.54
115200	A/R-Billing	53,383.99	
117000	Allowance for Uncollectible A/R		53,383.99
155100	Prepays	488.03	
163900	Accumulated Depreciation		129,492.36
166900	Tractors	182,117.05	
166902	Equipment	36,775.22	
202100	Accounts Payable		122.57
202102	A/P Audit		488.03
207103	Due To Water		50,000.00
210100	Compensated Absences		3,621.78
217100	FICA Liability		42.76
217200	Federal Tax Liability		30.81
229100	Due to AFLAC	21.78	
229200	Employee Deduction Payable	11.92	
229400	Due to Pension	159.59	
229401	Unclaimed Property		44.00
229500	Due to Health Insurance	755.75	
229700	SEP/IRA Employee Contribution		20.46
271000	Unreserved Fund Balance		124,365.44
361100	Interest Income		131.59
363120	Lot Mowing Revenue		116,136.81
511110	Supervisor Fees	500.00	
513120	Salaries	15,236.08	
513210	FICA	1,165.22	
513220	Pension	196.90	
513230	Health Insurance	2,207.74	
513250	Worker's Comp	558.75	
513318	Tax Collection Fees	7,292.37	
513342	Management Information Services	682.03	
513343	Refuse Removal	141.00	
513344	Pest Control	64.40	
513345	Janitorial	500.00	
513415	Telephone	634.13	
513430	Electric - Offices	458.05	
513450	Insurance	1,683.97	
513466	Vehicle Maintenance	56.28	
513480	Legal Advertising	101.69	
513510	Office Supplies	1,187.03	
513520	Postage	40.00	
513525	Fuel & Lubricants	3,965.06	
513526	Shop Tools & Supplies	641.70	
513527	Uniform Rental	235.82	
514310	Attorney	1,012.20	
539460	Lot Mowing Maintenance	918.09	
	Total 402 - Lot Mowing Fund	478,068.14	478,068.14
Report Total		5,842,819.47	5,842,819.47

Spring Lake Improvement District
Normal Trial Balance - Trial Balance by Fund
402 - Lot Mowing Fund
From 2/1/2011 Through 2/28/2011

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

Spring Lake Improvement District
 Check/Voucher Register - SLID-Check Register
 101100 - Cash Operating
 From 2/1/2011 Through 2/28/2011

Effective Date	Check Number	Payee	Check Amount	Transaction Description	Spoiled
2/1/2011	589625		132.43	DVD/VCR Player, Kitchen Cookware	No
2/15/2011	589627		26.75	Microwave Stand Office Kitchen	No
2/7/2011	589628		150.00	Renew Water Licenses for Clay Shrum	No
2/17/2011	589629		84.00	Recording Fees 2 Liens, 5 Release of Liens	No
2/1/2011	7214	Tonia Gonzalez	42.02	Deposit Refund 7301 Rolling Hills Road	No
2/1/2011	7215	Richard Haines	66.36	Deposit Refund 7717 Valencia Road	No
2/1/2011	7216	Janis Tunny	45.00	Deposit Refund 906 Villaway	No
2/1/2011	7217	Aaction Pest Control	161.00	Quarterly Pest Control Service	No
2/1/2011	7218	Central Security & Electronics, Inc.	125.00	Annual Fire Alarm Inspection	No
2/1/2011	7219	Crystal Springs	10.00	Monthly Service	No
2/1/2011	7220	Jahna Concrete	23.00	Concrete	No
2/1/2011	7221	Mainstay Funds	620.00	SEP/IRA January 2011 Employee Contributions	No
2/1/2011	7222	Precision Backflow Prevention, LL	80.00	Backflow Certification	No
2/1/2011	7223	Sage	0.00	MIP Annual Support General Ledger Accounting	No
2/1/2011	7224	Unifirst Corporation	88.61	Uniform Rental	No
2/1/2011	7225	Xerox Corporation	123.26	December 2010 Base Charge	No
2/1/2011	7226	Yarborough Tire & Service, Inc.	1,230.00	Tires for Dump Truck	No
2/7/2011	7227	John Laiosa	492.91	Employee: 10; Pay Date: 2/9/2011	No
2/7/2011	7228	Randolph Nelson	720.50	Employee: 12; Pay Date: 2/9/2011	No
2/8/2011	7229	Alan Rivero	42.01	Deposit Refund 6211 Candler Terrace	No
2/8/2011	7230	Christine Williams	81.80	Deposit Refund 7100 Parkwood Street	No
2/8/2011	7231	Accutell Answering Service	40.00	Answering Service Feb 2011	No
2/8/2011	7232	Baker Septic Installations, Inc.	131.60	January 2011 Rental	No
2/8/2011	7233	William J Nielander	1,012.19	Retainer February 2011	No
2/8/2011	7234	The Bulb Bin	141.00	Misc. Light Bulbs	No
2/8/2011	7235	Century Link	50.49	Com Center Telephone Feb 2011	No
2/8/2011		Century Link	329.48	Office Telephones Feb 2011	No
2/8/2011		Century Link	217.04	Shop Telephones Feb 2011	No
2/8/2011	7236	C Raymond McIntyre, C.F.A.	50.00	Tax Roll File Spring Lake Property	No
2/8/2011	7237	The Dumont Company, Inc.	404.00	280 gal. liquid bleach	No
2/8/2011	7238	Ford Credit	380.54	Lease Payment Ford Escape	No
2/8/2011	7239	Glissons Animal Supply Inc.	59.70	Lumber for ABC Park	No
2/8/2011	7240	Joe DeCerber	345.47	Reimburse Travel Expenses January 2011	No
2/8/2011	7241	Jimmy Wilkins	480.00	Cleaning Services Feb 2011	No
2/8/2011	7242	Lewis Longman & Walker PA	1,690.00	Professional Services through January 31,2011	No
2/8/2011	7243	Napa Auto Parts	73.99	Hydraulic Oil	No
2/8/2011	7244	The News-Sun	28.60	Legal Notice Public Hearing	No
2/8/2011	7245	Sage	0.00	MIP Annual Support General Ledger Accounting	No
2/8/2011	7246	Short Environmental Laboratories, Inc.	98.00	Water Samples	No

Spring Lake Improvement District
Check/Voucher Register - SLID-Check Register
 101100 - Cash Operating
 From 2/1/2011 Through 2/28/2011

Effective Date	Check Number	Payee	Check Amount	Transaction Description	Spoiled
2/8/2011	7247	Spring Lake Lawn & Garden Center	16.89	For pump station (HYD CMT)	No
2/8/2011		Spring Lake Lawn & Garden Center	17.49	Outlet switch	No
2/8/2011		Spring Lake Lawn & Garden Center	12.83	Paint supplies for fuel tanks	No
2/8/2011	7248	Sunshine State One Call of Florida Inc.	18.06	Locate Tickets	No
2/8/2011	7249	Taylor Oil	2,095.29	Unleaded Fuel	No
2/8/2011	7250	Triangle Hardware	472.50	Epoxy Paint for Fuel Tanks	No
2/8/2011		Triangle Hardware	296.56	Paint Supplies for Pump Station	No
2/8/2011		Triangle Hardware	114.60	PVC Pipe, elbows, couplings	No
2/8/2011	7251	Unifirst Corporation	28.79	Jacket	No
2/8/2011		Unifirst Corporation	262.32	Jackets	No
2/8/2011		Unifirst Corporation	100.78	Uniform Rental	No
2/8/2011	7252	Xerox Corporation	123.26	January 2011 Base Charge	No
2/8/2011	7253	Zee Medical Service Co.	208.50	Misc shop supplies	No
2/14/2011	7254	John Laiosa	492.91	Employee: 10; Pay Date: 2/16/2011	No
2/14/2011	7255	Randolph Nelson	720.50	Employee: 12; Pay Date: 2/16/2011	No
	7256		0.00		Yes
	7257		0.00		Yes
2/15/2011	7258	Spring Lake Improvement District	50.00	Apply Deposit to Balance 300 Ridge Court	No
2/15/2011	7259	Patrick Lewis	3.53	Deposit Refund 5909 Cardinal Road	No
2/15/2011	7260	Catherine Bolatto	5.00	Refund overpayment 6216 Sherman Terrace	No
2/15/2011	7261	Bill Lawens	100.00	Board Meeting February 2011	No
2/15/2011	7262	Brian Acker	100.00	Board Meeting February 2011	No
2/15/2011	7263	Carquest Auto Parts Stores	133.92	10W-30 Oil	No
2/15/2011		Carquest Auto Parts Stores	19.74	5W-20 Oil and Oil filters	No
2/15/2011	7264	Choice Environmental	141.00	February 2011 Service	No
2/15/2011	7265	Donnie Gavoni	175.00	Water Plant Operations 5 days	No
2/15/2011	7266	Direct TV	10.00	February 2011 Service	No
2/15/2011	7267	Hydro Designs	1,254.00	Cross Connection Control	No
2/15/2011	7268	Jim Foote	100.00	Board Meeting February 2011	No
2/15/2011	7269	Joe DeCervo	183.48	Reimburse supplies purchased for District	No
2/15/2011	7270	Leon A Van Jr.	100.00	Board Meeting February 2011	No
2/15/2011	7271	National Notary Association	14.00	Errors and Omissions	No
2/15/2011	7272	Progress Energy	301.13	Office & Shop Electric February 2011	No
2/15/2011		Progress Energy	324.13	Parks Electric February 2011	No
2/15/2011		Progress Energy	324.71	Pump Station Electric February 2011	No
2/15/2011		Progress Energy	7,639.52	Street Light Electric February 2011	No
2/15/2011		Progress Energy	909.85	Water Plant Electric February 2011	No
2/15/2011	7273	Sapp Electric Inc.	565.00	Installed 120 volt circuit switch at office	No
2/15/2011		Sapp Electric Inc.	383.28	Installed 2 florescent fixtures in water plant	No

Spring Lake Improvement District
Check/Voucher Register - SLID-Check Register
101100 - Cash Operating
From 2/1/2011 Through 2/28/2011

Effective Date	Check Number	Payee	Check Amount	Transaction Description	Spoiled
2/15/2011		Sapp Electric Inc.	125.00	Relocate and rewire security light at water plant	No
2/15/2011	7274	Sherwin-Williams Co.	153.14	Paint for Water Plant	No
2/15/2011	7275	Theresa Danko	100.00	Board Meeting February 2011	No
2/15/2011	7276	Unifirst Corporation	97.18	Uniform Rental	No
2/15/2011	7277	United Health Care Insurance Company	176.00	Life Insurance March 2011	No
2/15/2011	7278	Vistalogix Corporation	1,442.86	Annual Hosting and email accounts	No
2/22/2011	7279	John Laiosa	492.91	Employee: 10; Pay Date: 2/23/2011	No
2/22/2011	7280	Randolph Nelson	720.50	Employee: 12; Pay Date: 2/23/2011	No
2/22/2011	7281	Aflac	637.46	Insurance March 2011	No
2/22/2011	7282	Blue Cross and Blue Shield of Florida	4,274.00	Health Insurance March 2011	No
2/22/2011	7283	Central Security & Electronics, Inc.	75.00	Security Alarm Service	No
2/22/2011	7284	Craig A. Smith & Associates	2,300.00	Professional Services through January 31, 2011	No
2/22/2011		Craig A. Smith & Associates	15,400.00	WCP/USDA	No
2/22/2011	7285	Creative Printing	1,349.42	10,000 full color newsletter shells	No
2/22/2011		Creative Printing	459.30	Address/Postage Breeze Vol. 2 Issue 3 (1248)	No
2/22/2011		Creative Printing	382.37	Breeze Vol 2 Issue 3 (1270 copiest)	No
2/22/2011	7286	Crom Engineering & Construction Services, Inc.	2,460.00	Sound Testing of Interior Tank Wall	No
2/22/2011	7287	The Dumont Company, Inc.	290.60	199 gal. liquid bleach	No
2/22/2011	7288	Ferguson Enterprises, Inc.	225.00	18 ft. fastite pipe	No
2/22/2011	7289	Home Depot Credit Services	105.74	Chlorine Room	No
2/22/2011		Home Depot Credit Services	87.42	Misc. shop supplies	No
2/22/2011	7290	Moody's Services Inc	119.00	March 2011 Rental	No
2/22/2011	7291	Municipal Water Works	250.80	flange, adaptors	No
2/22/2011	7292	New York Life	72.79	Employee paid life insurance March 2011	No
2/22/2011	7293	Preferred Governmental Insurance Trust	1,130.92	Workers Comp Insurance	No
2/22/2011	7294	Unifirst Corporation	88.61	Uniform Rental	No
2/28/2011	7295	John Laiosa	492.91	Employee: 10; Pay Date: 3/2/2011	No
2/28/2011	7296	Randolph Nelson	720.50	Employee: 12; Pay Date: 3/2/2011	No
2/28/2011	7297	Clinton Octave	50.00	Deposit Refund 432 Cherry Tree Drive	No
2/28/2011	7298	Elizabeth Dodson	0.35	Deposit Refund 7616 Rolling Hills Road	No
2/28/2011	7299	James Pingleton	49.50	Deposit Refund 7920 Granada Road	No
2/28/2011	7300	Mike Smith	26.39	Deposit Refund 609 Lin Road	No
2/28/2011	7301	Leroy Taylor	11.55	Deposit Refund 6124 Pine Lane	No
2/28/2011	7302	Herb Anderson	37.66	Deposit Refund 320 Cherrytree Drive	No
2/28/2011	7303	Summer Sheaffer	42.31	Deposit Refund 8008 Granada Road	No
2/28/2011	7304	Joseph Jefferson	50.00	Deposit Refund 900 Villaway	No
2/15/2011	PRTax021811	EFTPS (PAYROLL TAXES)	2,300.31	Payroll Taxes w/e 2-18-11	No
2/22/2011	PRTax022511	EFTPS (PAYROLL TAXES)	2,300.31	Payroll Taxes w/e 2-25-11	No

Spring Lake Improvement District
 Check/Voucher Register - SLID-Check Register
 101100 - Cash Operating
 From 2/1/2011 Through 2/28/2011

Effective Date	Check Number	Payee	Check Amount	Transaction Description	Spoiled
2/7/2011	PRTx02112011	EFTPS (PAYROLL TAXES)	2,300.31	Payroll Taxes w/e 2-11-11	No
2/7/2011	V960	Catherine D. Angell	807.47	Employee: 01; Pay Date: 2/9/2011	No
2/7/2011	V961	Wellington E. Clarke	484.20	Employee: 02; Pay Date: 2/9/2011	No
2/7/2011	V962	Joseph T. DeCerbo	1,408.20	Employee: 03; Pay Date: 2/9/2011	No
2/7/2011	V963	Gladys Eaglen	573.57	Employee: 04; Pay Date: 2/9/2011	No
2/7/2011	V964	James R. Hicks	465.78	Employee: 07; Pay Date: 2/9/2011	No
2/7/2011	V965	William Maine III	304.84	Employee: 11; Pay Date: 2/9/2011	No
2/7/2011	V966	Joshua R. Nolen	420.03	Employee: 18; Pay Date: 2/9/2011	No
2/7/2011	V967	Brian L. Patrick	402.83	Employee: 13; Pay Date: 2/9/2011	No
2/7/2011	V968	Clay R. Shrum Sr.	964.65	Employee: 15; Pay Date: 2/9/2011	No
2/7/2011	V969	Travis J. Young	386.34	Employee: 17; Pay Date: 2/9/2011	No
2/14/2011	V970	Catherine D. Angell	807.47	Employee: 01; Pay Date: 2/16/2011	No
2/14/2011	V971	Wellington E. Clarke	484.20	Employee: 02; Pay Date: 2/16/2011	No
2/14/2011	V972	Joseph T. DeCerbo	1,408.20	Employee: 03; Pay Date: 2/16/2011	No
2/14/2011	V973	Gladys Eaglen	573.57	Employee: 04; Pay Date: 2/16/2011	No
2/14/2011	V974	James R. Hicks	465.78	Employee: 07; Pay Date: 2/16/2011	No
2/14/2011	V975	William Maine III	304.84	Employee: 11; Pay Date: 2/16/2011	No
2/14/2011	V976	Joshua R. Nolen	420.03	Employee: 18; Pay Date: 2/16/2011	No
2/14/2011	V977	Brian L. Patrick	402.83	Employee: 13; Pay Date: 2/16/2011	No
2/14/2011	V978	Clay R. Shrum Sr.	964.65	Employee: 15; Pay Date: 2/16/2011	No
2/14/2011	V979	Travis J. Young	386.34	Employee: 17; Pay Date: 2/16/2011	No
2/22/2011	V980	Catherine D. Angell	807.47	Employee: 01; Pay Date: 2/23/2011	No
2/22/2011	V981	Wellington E. Clarke	484.20	Employee: 02; Pay Date: 2/23/2011	No
2/22/2011	V982	Joseph T. DeCerbo	1,408.20	Employee: 03; Pay Date: 2/23/2011	No
2/22/2011	V983	Gladys Eaglen	573.57	Employee: 04; Pay Date: 2/23/2011	No
2/22/2011	V984	James R. Hicks	465.78	Employee: 07; Pay Date: 2/23/2011	No
2/22/2011	V985	William Maine III	304.84	Employee: 11; Pay Date: 2/23/2011	No
2/22/2011	V986	Joshua R. Nolen	420.03	Employee: 18; Pay Date: 2/23/2011	No
2/22/2011	V987	Brian L. Patrick	402.83	Employee: 13; Pay Date: 2/23/2011	No
2/22/2011	V988	Clay R. Shrum Sr.	964.65	Employee: 15; Pay Date: 2/23/2011	No
2/28/2011	V989	Catherine D. Angell	807.47	Employee: 01; Pay Date: 3/2/2011	No
2/22/2011	V990	Travis J. Young	386.34	Employee: 17; Pay Date: 2/23/2011	No
2/28/2011	V991	Wellington E. Clarke	484.20	Employee: 02; Pay Date: 3/2/2011	No
2/28/2011	V992	Joseph T. DeCerbo	1,358.05	Employee: 03; Pay Date: 3/2/2011	No
2/28/2011	V993	Gladys Eaglen	573.57	Employee: 04; Pay Date: 3/2/2011	No
2/28/2011	V994	James R. Hicks	465.78	Employee: 07; Pay Date: 3/2/2011	No
2/28/2011	V995	William Maine III	304.84	Employee: 11; Pay Date: 3/2/2011	No
2/28/2011	V996	Joshua R. Nolen	420.03	Employee: 18; Pay Date: 3/2/2011	No
2/28/2011	V996	Brian L. Patrick	402.83	Employee: 13; Pay Date: 3/2/2011	No

Spring Lake Improvement District
 Check/Voucher Register - SLID-Check Register
 101100 - Cash Operating
 From 2/1/2011 Through 2/28/2011

Effective Date	Check Number	Payee	Check Amount	Transaction Description	Spoiled
2/28/2011	V997	Clay R. Shrum Sr.	964.65	Employee: 15; Pay Date: 3/2/2011	No
2/28/2011	V998	Travis J. Young	386.34	Employee: 17; Pay Date: 3/2/2011	No

Report Total

93,914.93

Spring Lake Improvement District
 Posted General Ledger Transactions - Journal Vouchers

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
JV1032	2/1/2011	369903	Miscellaneous Income	Water		25.00	WATER Misc
JV1032	2/1/2011	115200	A/R-Billing	Water	25.00		WATER Misc
JV1032	2/1/2011	369903	Miscellaneous Income	Water		25.00	WATER Misc
JV1032	2/1/2011	115200	A/R-Billing	Water	25.00		WATER Misc
JV1032	2/1/2011	220100	Customer Deposits	Water	45.00		WATER Dep Refund
JV1032	2/1/2011	220200	Refunds	Water		45.00	WATER Dep Refund
JV1032	2/1/2011	101100	Cash Operating	Water	60.03		STREET LIGHT Payment
JV1032	2/1/2011	115200	A/R-Billing	Water	60.03		STREET LIGHT Payment
JV1032	2/1/2011	101100	Cash Operating	Water	973.90		WATER Payment
JV1032	2/1/2011	115200	A/R-Billing	Water	973.90		WATER Payment
JV1032	2/1/2011	101100	Cash Operating	Water	5.45		WATER Miscellaneous Paymen
JV1032	2/1/2011	115200	A/R-Billing	Water	5.45		WATER Miscellaneous Paymen
JV1032	2/1/2011	101100	Cash Operating	Water	5.00		WATER Penalty Payment
JV1032	2/1/2011	115200	A/R-Billing	Water	5.00		WATER Penalty Payment
JV1032	2/1/2011	207101	Due to Street Lights	Water	1.63		STREET LIGHT Charge
JV1032	2/1/2011	115200	A/R-Billing	Water	1.63		STREET LIGHT Charge
JV1032	2/1/2011	220100	Customer Deposits	Water	5.71		STREET LIGHT Dep Apply
JV1032	2/1/2011	115200	A/R-Billing	Water	5.71		STREET LIGHT Dep Apply
JV1032	2/1/2011	343300	Water Revenue	Water	5.64		WATER Charge
JV1032	2/1/2011	115200	A/R-Billing	Water	5.64		WATER Charge
JV1032	2/1/2011	220100	Customer Deposits	Water	27.93		WATER Dep Apply
JV1032	2/1/2011	115200	A/R-Billing	Water	27.93		WATER Dep Apply
JV1032	2/1/2011	220100	Customer Deposits	Water	66.36		WATER Dep Refund
JV1032	2/1/2011	220200	Refunds	Water		66.36	WATER Dep Refund
JV1032	2/1/2011	207101	Due to Street Lights	Water	2.02		STREET LIGHT Charge
JV1032	2/1/2011	115200	A/R-Billing	Water	2.02		STREET LIGHT Charge
JV1032	2/1/2011	343300	Water Revenue	Water	9.46		WATER Charge
JV1032	2/1/2011	115200	A/R-Billing	Water	9.46		WATER Charge
JV1032	2/1/2011	220100	Customer Deposits	Water	100.00		WATER Dep Charge
JV1032	2/1/2011	115500	A/R WA Deposits	Water	100.00		WATER Dep Charge
JV1032	2/1/2011	101100	Cash Operating	Water	100.00		WATER Dep Payment
JV1032	2/1/2011	220100	Customer Deposits	Water	100.00		WATER Dep Payment
JV1032	2/1/2011	220100	Customer Deposits	Water	100.00		WATER Dep Payment
JV1032	2/1/2011	115500	A/R WA Deposits	Water	100.00		WATER Dep Payment
JV1032	2/1/2011	369903	Miscellaneous Income	Water		25.00	WATER Misc

Spring Lake Improvement District
 Posted General Ledger Transactions - Journal Vouchers

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
JV1032	2/1/2011	115200	A/R-Billing	Water	25.00		WATER Misc
JV1032	2/1/2011	101100	Cash Operating	Water	25.00		WATER Miscellaneous Paymen
JV1032	2/1/2011	115200	A/R-Billing	Water		25.00	WATER Miscellaneous Paymen
JV1032	2/1/2011	207101	Due to Street Lights	Water		1.63	STREET LIGHT Charge
JV1032	2/1/2011	115200	A/R-Billing	Water	1.63		STREET LIGHT Charge
JV1032	2/1/2011	343300	Water Revenue	Water		5.58	WATER Charge
JV1032	2/1/2011	115200	A/R-Billing	Water	5.58		WATER Charge
JV1032	2/1/2011	220100	Customer Deposits	Water		100.00	WATER Dep Charge
JV1032	2/1/2011	115500	A/R WA Deposits	Water	100.00		WATER Dep Charge
JV1032	2/1/2011	101100	Cash Operating	Water		100.00	WATER Dep Payment
JV1032	2/1/2011	220100	Customer Deposits	Water		100.00	WATER Dep Payment
JV1032	2/1/2011	220100	Customer Deposits	Water		100.00	WATER Dep Payment
JV1032	2/1/2011	115500	A/R WA Deposits	Water	100.00		WATER Dep Payment
JV1032	2/1/2011	369903	Miscellaneous Income	Water		25.00	WATER Misc
JV1032	2/1/2011	115200	A/R-Billing	Water	25.00		WATER Misc
JV1032	2/1/2011	101100	Cash Operating	Water	25.00		WATER Miscellaneous Paymen
JV1032	2/1/2011	115200	A/R-Billing	Water		25.00	WATER Miscellaneous Paymen
JV1032	2/1/2011	207101	Due to Street Lights	Water		1.63	STREET LIGHT Charge
JV1032	2/1/2011	115200	A/R-Billing	Water	1.63		STREET LIGHT Charge
JV1032	2/1/2011	220100	Customer Deposits	Water		5.71	STREET LIGHT Dep Apply
JV1032	2/1/2011	115200	A/R-Billing	Water	5.71		STREET LIGHT Dep Apply
JV1032	2/1/2011	343300	Water Revenue	Water		11.87	WATER Charge
JV1032	2/1/2011	115200	A/R-Billing	Water	11.87		WATER Charge
JV1032	2/1/2011	220100	Customer Deposits	Water		52.27	WATER Dep Apply
JV1032	2/1/2011	115200	A/R-Billing	Water	52.27		WATER Dep Apply
JV1032	2/1/2011	220100	Customer Deposits	Water		42.02	WATER Dep Refund
JV1032	2/1/2011	220200	Refunds	Water	42.02		WATER Dep Refund
JV1032	2/1/2011	207101	Due to Street Lights	Water		1.63	STREET LIGHT Charge
JV1032	2/1/2011	115200	A/R-Billing	Water	1.63		STREET LIGHT Charge
JV1032	2/1/2011	343300	Water Revenue	Water		8.90	WATER Charge
JV1032	2/1/2011	115200	A/R-Billing	Water	8.90		WATER Charge
JV1032	2/1/2011	369903	Miscellaneous Income	Water		25.00	WATER Misc
JV1032	2/1/2011	115200	A/R-Billing	Water	25.00		WATER Misc
JV1032	2/1/2011	101100	Cash Operating	Water	25.00		WATER Miscellaneous Paymen
JV1032	2/1/2011	115200	A/R-Billing	Water		25.00	WATER Miscellaneous Paymen
JV1032	2/1/2011	207101	Due to Street Lights	Water		1.63	STREET LIGHT Charge

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JV1032	2/1/2011	115200	A/R-Billing	Water	1.63		STREET LIGHT Charge
JV1032	2/1/2011	343300	Water Revenue	Water		10.20	WATER Charge
JV1032	2/1/2011	115200	A/R-Billing	Water	10.20		WATER Charge
JV1032	2/1/2011	207101	Due to Street Lights	Water		5.71	STREET LIGHT Adjustment
JV1032	2/1/2011	115200	A/R-Billing	Water	5.71		STREET LIGHT Adjustment
JV1032	2/1/2011	343300	Water Revenue	Water		56.72	WATER Adjustment
JV1032	2/1/2011	115200	A/R-Billing	Water	56.72		WATER Adjustment
JV1032	2/1/2011	207101	Due to Street Lights	Water		5.71	STREET LIGHT Adjustment
JV1032	2/1/2011	115200	A/R-Billing	Water	5.71		STREET LIGHT Adjustment
JV1032	2/1/2011	343300	Water Revenue	Water		56.72	WATER Adjustment
JV1032	2/1/2011	115200	A/R-Billing	Water	56.72		WATER Adjustment
JV1032	2/1/2011	207101	Due to Street Lights	Water		1.63	STREET LIGHT Charge
JV1032	2/1/2011	115200	A/R-Billing	Water	1.63		STREET LIGHT Charge
JV1032	2/1/2011	343300	Water Revenue	Water		5.58	WATER Charge
JV1032	2/1/2011	115200	A/R-Billing	Water	5.58		WATER Charge
JV1032	2/1/2011	101100	Cash Operating	Water		13.67	MOSQUITO Payment
JV1032	2/1/2011	115200	A/R-Billing	Water	13.67		MOSQUITO Payment
JV1032	2/1/2011	101100	Cash Operating	Water		149.09	STREET LIGHT Payment
JV1032	2/1/2011	115200	A/R-Billing	Water	149.09		STREET LIGHT Payment
JV1032	2/1/2011	101100	Cash Operating	Water		820.61	WATER Payment
JV1032	2/1/2011	115200	A/R-Billing	Water	820.61		WATER Payment
JV1032	2/1/2011	101100	Cash Operating	Water		70.00	WATER Penalty Payment
JV1032	2/1/2011	115200	A/R-Billing	Water	70.00		WATER Penalty Payment
JV1032	2/1/2011	101100	Cash Operating	Water		100.00	WATER Dep Charge
JV1032	2/1/2011	115200	A/R-Billing	Water	100.00		WATER Dep Charge
JV1032	2/1/2011	101100	Cash Operating	Water		100.00	WATER Dep Payment
JV1032	2/1/2011	115200	A/R-Billing	Water	100.00		WATER Dep Payment
JV1032	2/1/2011	101100	Cash Operating	Water		100.00	WATER Dep Payment
JV1032	2/1/2011	115200	A/R-Billing	Water	100.00		WATER Dep Payment
JV1032	2/1/2011	369903	Miscellaneous Income	Water		25.00	WATER Misc
JV1032	2/1/2011	115200	A/R-Billing	Water	25.00		WATER Misc
JV1032	2/1/2011	101100	Cash Operating	Water		25.00	WATER Miscellaneous Payment
JV1032	2/1/2011	115200	A/R-Billing	Water	25.00		WATER Miscellaneous Payment
JV1032	2/2/2011	101100	Cash Operating	Water		20.69	MOSQUITO Payment
JV1032	2/2/2011	115200	A/R-Billing	Water	20.69		MOSQUITO Payment
JV1032	2/2/2011	101100	Cash Operating	Water		152.80	STREET LIGHT Payment
JV1032	2/2/2011	115200	A/R-Billing	Water	152.80		STREET LIGHT Payment

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JV1032	2/2/2011	101100	Cash Operating	Water	777.14		WATER Payment
JV1032	2/2/2011	115200	A/R-Billing	Water		777.14	WATER Payment
JV1032	2/2/2011	101100	Cash Operating	Water	55.00		WATER Miscellaneous Paymen
JV1032	2/2/2011	115200	A/R-Billing	Water		55.00	WATER Miscellaneous Payment
JV1032	2/2/2011	101100	Cash Operating	Water	29.35		WATER Penalty Payment
JV1032	2/2/2011	115200	A/R-Billing	Water		29.35	WATER Penalty Payment
JV1032	2/2/2011	101100	Cash Operating	Water	83.54		STREET LIGHT Payment
JV1032	2/2/2011	115200	A/R-Billing	Water		83.54	STREET LIGHT Payment
JV1032	2/2/2011	101100	Cash Operating	Water	569.73		WATER Payment
JV1032	2/2/2011	115200	A/R-Billing	Water		569.73	WATER Payment
JV1032	2/2/2011	101100	Cash Operating	Water	51.36		WATER Miscellaneous Paymen
JV1032	2/2/2011	115200	A/R-Billing	Water		51.36	WATER Miscellaneous Payment
JV1032	2/2/2011	101100	Cash Operating	Water	20.00		WATER Penalty Payment
JV1032	2/2/2011	115200	A/R-Billing	Water		20.00	WATER Penalty Payment
JV1032	2/2/2011	101100	Cash Operating	Water		4.08	STREET LIGHT Return Chck
JV1032	2/2/2011	115200	A/R-Billing	Water	4.08		STREET LIGHT Return Chck
JV1032	2/2/2011	369903	Miscellaneous Income	Water		25.00	WATER Misc
JV1032	2/2/2011	115200	A/R-Billing	Water	25.00		WATER Misc
JV1032	2/2/2011	101100	Cash Operating	Water	47.42		WATER Payment
JV1032	2/2/2011	115200	A/R-Billing	Water		47.42	WATER Payment
JV1032	2/2/2011	101100	Cash Operating	Water		47.42	WATER Return Chck
JV1032	2/2/2011	115200	A/R-Billing	Water	47.42		WATER Return Chck
JV1032	2/2/2011	101100	Cash Operating	Water	4.08		WATER Miscellaneous Paymen
JV1032	2/2/2011	115200	A/R-Billing	Water		4.08	WATER Miscellaneous Payment
JV1032	2/2/2011	101100	Cash Operating	Water	4.08		STREET LIGHT Return Chck
JV1032	2/2/2011	115200	A/R-Billing	Water		4.08	STREET LIGHT Return Chck
JV1032	2/2/2011	101100	Cash Operating	Water	41.37		WATER Payment
JV1032	2/2/2011	115200	A/R-Billing	Water		41.37	WATER Payment
JV1032	2/2/2011	101100	Cash Operating	Water	32.29		WATER Return Chck
JV1032	2/2/2011	115200	A/R-Billing	Water		32.29	WATER Return Chck
JV1032	2/2/2011	101100	Cash Operating	Water	5.00		WATER Penalty Return Chck
JV1032	2/2/2011	115200	A/R-Billing	Water		5.00	WATER Penalty Return Chck
JV1032	2/3/2011	101100	Cash Operating	Water	91.99		STREET LIGHT Payment
JV1032	2/3/2011	115200	A/R-Billing	Water		91.99	STREET LIGHT Payment
JV1032	2/3/2011	101100	Cash Operating	Water	929.41		WATER Payment
JV1032	2/3/2011	115200	A/R-Billing	Water		929.41	WATER Payment
JV1032	2/3/2011	101100	Cash Operating	Water	5.00		WATER Penalty Payment
JV1032	2/3/2011	115200	A/R-Billing	Water		5.00	WATER Penalty Payment

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JV1032	2/3/2011	115200	A/R-Billing	Water		5.00	WATER Penalty Payment
JV1032	2/3/2011	101100	Cash Operating	Water	119.09		STREET LIGHT Payment
JV1032	2/3/2011	115200	A/R-Billing	Water		119.09	STREET LIGHT Payment
JV1032	2/3/2011	101100	Cash Operating	Water	908.05		WATER Payment
JV1032	2/3/2011	115200	A/R-Billing	Water		908.05	WATER Payment
JV1032	2/4/2011	207101	Due to Street Lights	Water		2.53	STREET LIGHT Charge
JV1032	2/4/2011	115200	A/R-Billing	Water	2.53		STREET LIGHT Charge
JV1032	2/4/2011	343300	Water Revenue	Water		7.23	WATER Charge
JV1032	2/4/2011	115200	A/R-Billing	Water	7.23		WATER Charge
JV1032	2/4/2011	369903	Miscellaneous Income	Water		25.00	WATER Misc
JV1032	2/4/2011	115200	A/R-Billing	Water	25.00		WATER Misc
JV1032	2/4/2011	101100	Cash Operating	Water	25.00		WATER Miscellaneous Paymen
JV1032	2/4/2011	115200	A/R-Billing	Water		25.00	WATER Miscellaneous Paymen
JV1032	2/4/2011	101100	Cash Operating	Water	20.99		MOSQUITO Payment
JV1032	2/4/2011	115200	A/R-Billing	Water		20.99	MOSQUITO Payment
JV1032	2/4/2011	101100	Cash Operating	Water	170.75		STREET LIGHT Payment
JV1032	2/4/2011	115200	A/R-Billing	Water		170.75	STREET LIGHT Payment
JV1032	2/4/2011	101100	Cash Operating	Water	743.16		WATER Payment
JV1032	2/4/2011	115200	A/R-Billing	Water		743.16	WATER Payment
JV1032	2/4/2011	101100	Cash Operating	Water	80.00		WATER Miscellaneous Paymen
JV1032	2/4/2011	115200	A/R-Billing	Water		80.00	WATER Miscellaneous Paymen
JV1032	2/4/2011	101100	Cash Operating	Water	40.00		WATER Penalty Payment
JV1032	2/4/2011	115200	A/R-Billing	Water		40.00	WATER Penalty Payment
JV1032	2/4/2011	101100	Cash Operating	Water		2.45	STREET LIGHT Charge
JV1032	2/7/2011	207101	Due to Street Lights	Water		2.45	STREET LIGHT Charge
JV1032	2/7/2011	115200	A/R-Billing	Water	2.45		STREET LIGHT Charge
JV1032	2/7/2011	343300	Water Revenue	Water		16.71	WATER Charge
JV1032	2/7/2011	115200	A/R-Billing	Water		16.71	WATER Charge
JV1032	2/7/2011	220100	Customer Deposits	Water	100.00		WATER Dep Charge
JV1032	2/7/2011	115500	A/R WA Deposits	Water		100.00	WATER Dep Charge
JV1032	2/7/2011	101100	Cash Operating	Water	100.00		WATER Dep Payment
JV1032	2/7/2011	220100	Customer Deposits	Water		100.00	WATER Dep Payment
JV1032	2/7/2011	220100	Customer Deposits	Water		100.00	WATER Dep Payment
JV1032	2/7/2011	115500	A/R WA Deposits	Water		100.00	WATER Dep Payment
JV1032	2/7/2011	369903	Miscellaneous Income	Water		25.00	WATER Misc
JV1032	2/7/2011	115200	A/R-Billing	Water	25.00		WATER Misc
JV1032	2/7/2011	101100	Cash Operating	Water	25.00		WATER Miscellaneous Paymen

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JV1032	2/7/2011	115200	A/R-Billing	Water		25.00	WATER Miscellaneous Paymen
JV1032	2/7/2011	207101	Due to Street Lights	Water		2.45	STREET LIGHT Charge
JV1032	2/7/2011	115200	A/R-Billing	Water	2.45		STREET LIGHT Charge
JV1032	2/7/2011	220100	Customer Deposits	Water	2.45		STREET LIGHT Dep Apply
JV1032	2/7/2011	115200	A/R-Billing	Water		2.45	STREET LIGHT Dep Apply
JV1032	2/7/2011	343300	Water Revenue	Water		15.75	WATER Charge
JV1032	2/7/2011	115200	A/R-Billing	Water	15.75		WATER Charge
JV1032	2/7/2011	220100	Customer Deposits	Water		15.75	WATER Dep Apply
JV1032	2/7/2011	115200	A/R-Billing	Water		15.75	WATER Dep Apply
JV1032	2/7/2011	220100	Customer Deposits	Water		81.80	WATER Dep Refund
JV1032	2/7/2011	220200	Refunds	Water	81.80		WATER Dep Refund
JV1032	2/7/2011	207101	Due to Street Lights	Water		3.03	STREET LIGHT Charge
JV1032	2/7/2011	115200	A/R-Billing	Water	3.03		STREET LIGHT Charge
JV1032	2/7/2011	220100	Customer Deposits	Water		8.08	STREET LIGHT Dep Apply
JV1032	2/7/2011	115200	A/R-Billing	Water	8.08		STREET LIGHT Dep Apply
JV1032	2/7/2011	220100	Customer Deposits	Water		17.14	STREET LIGHT Dep Apply
JV1032	2/7/2011	343300	Water Revenue	Water		17.14	WATER Charge
JV1032	2/7/2011	115200	A/R-Billing	Water	17.14		WATER Charge
JV1032	2/7/2011	220100	Customer Deposits	Water		49.91	WATER Dep Apply
JV1032	2/7/2011	115200	A/R-Billing	Water	49.91		WATER Dep Apply
JV1032	2/7/2011	220100	Customer Deposits	Water		42.01	WATER Dep Refund
JV1032	2/7/2011	220200	Refunds	Water	42.01		WATER Dep Refund
JV1032	2/7/2011	101100	Cash Operating	Water		42.01	WATER Dep Refund
JV1032	2/7/2011	115200	A/R-Billing	Water		4.08	STREET LIGHT Return Chck
JV1032	2/7/2011	369903	Miscellaneous Income	Water	4.08		STREET LIGHT Return Chck
JV1032	2/7/2011	115200	A/R-Billing	Water		25.00	WATER Misc
JV1032	2/7/2011	101100	Cash Operating	Water	25.00		WATER Misc
JV1032	2/7/2011	115200	A/R-Billing	Water		15.22	WATER Payment
JV1032	2/7/2011	101100	Cash Operating	Water	15.22		WATER Payment
JV1032	2/7/2011	101100	Cash Operating	Water		15.22	WATER Return Chck
JV1032	2/7/2011	115200	A/R-Billing	Water	15.22		WATER Return Chck
JV1032	2/7/2011	101100	Cash Operating	Water		4.08	WATER Miscellaneous Paymen
JV1032	2/7/2011	115200	A/R-Billing	Water	4.08		WATER Miscellaneous Paymen
JV1032	2/7/2011	101100	Cash Operating	Water		16.22	MOSQUITO Payment
JV1032	2/7/2011	115200	A/R-Billing	Water	16.22		MOSQUITO Payment
JV1032	2/7/2011	101100	Cash Operating	Water		171.14	STREET LIGHT Payment
JV1032	2/7/2011	115200	A/R-Billing	Water	171.14		STREET LIGHT Payment
JV1032	2/7/2011	101100	Cash Operating	Water		771.22	WATER Payment
JV1032	2/7/2011	115200	A/R-Billing	Water	771.22		WATER Payment

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JV1032	2/7/2011	101100	Cash Operating	Water	80.00		WATER Miscellaneous Paymen
JV1032	2/7/2011	115200	A/R-Billing	Water		80.00	WATER Miscellaneous Payment
JV1032	2/7/2011	101100	Cash Operating	Water	50.00		WATER Penalty Payment
JV1032	2/7/2011	115200	A/R-Billing	Water		50.00	WATER Penalty Payment
JV1032	2/7/2011	369903	Miscellaneous Income	Water		25.00	WATER Misc
JV1032	2/7/2011	115200	A/R-Billing	Water	25.00		WATER Misc
JV1032	2/7/2011	101100	Cash Operating	Water	73.44		STREET LIGHT Payment
JV1032	2/7/2011	115200	A/R-Billing	Water		73.44	STREET LIGHT Payment
JV1032	2/7/2011	101100	Cash Operating	Water	1,017.04		WATER Payment
JV1032	2/7/2011	115200	A/R-Billing	Water		1,017.04	WATER Payment
JV1032	2/7/2011	101100	Cash Operating	Water	127.15		STREET LIGHT Payment
JV1032	2/7/2011	115200	A/R-Billing	Water		127.15	STREET LIGHT Payment
JV1032	2/7/2011	101100	Cash Operating	Water	945.73		WATER Payment
JV1032	2/7/2011	115200	A/R-Billing	Water		945.73	WATER Payment
JV1032	2/7/2011	101100	Cash Operating	Water	5.00		WATER Penalty Payment
JV1032	2/7/2011	115200	A/R-Billing	Water		5.00	WATER Penalty Payment
JV1032	2/7/2011	369903	Miscellaneous Income	Water		225.00	WATER Misc
JV1032	2/7/2011	115200	A/R-Billing	Water	225.00		WATER Misc
JV1032	2/8/2011	101100	Cash Operating	Water	138.16		STREET LIGHT Payment
JV1032	2/8/2011	115200	A/R-Billing	Water		138.16	STREET LIGHT Payment
JV1032	2/8/2011	101100	Cash Operating	Water	921.66		WATER Payment
JV1032	2/8/2011	115200	A/R-Billing	Water		921.66	WATER Payment
JV1032	2/8/2011	101100	Cash Operating	Water	10.00		WATER Penalty Payment
JV1032	2/8/2011	115200	A/R-Billing	Water		10.00	WATER Penalty Payment
JV1032	2/8/2011	220200	Refunds	Water		5.00	WATER Refunds
JV1032	2/8/2011	115200	A/R-Billing	Water		5.00	WATER Refunds
JV1032	2/8/2011	369903	Miscellaneous Income	Water		25.00	WATER Misc
JV1032	2/8/2011	115200	A/R-Billing	Water	25.00		WATER Misc
JV1032	2/9/2011	369903	Miscellaneous Income	Water		25.00	WATER Misc
JV1032	2/9/2011	115200	A/R-Billing	Water	25.00		WATER Misc
JV1032	2/9/2011	369903	Miscellaneous Income	Water		50.00	WATER Misc
JV1032	2/9/2011	115200	A/R-Billing	Water	50.00		WATER Misc

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JV1032	2/9/2011	369903	Miscellaneous Income	Water		25.00	WATER Misc
JV1032	2/9/2011	115200	A/R-Billing	Water	25.00		WATER Misc
JV1032	2/9/2011	369903	Miscellaneous Income	Water		25.00	WATER Misc
JV1032	2/9/2011	115200	A/R-Billing	Water	25.00		WATER Misc
JV1032	2/9/2011	369903	Miscellaneous Income	Water		25.00	WATER Misc
JV1032	2/9/2011	115200	A/R-Billing	Water	25.00		WATER Misc
JV1032	2/9/2011	369903	Miscellaneous Income	Water		25.00	WATER Misc
JV1032	2/9/2011	115200	A/R-Billing	Water	25.00		WATER Misc
JV1032	2/9/2011	369903	Miscellaneous Income	Water		25.00	WATER Misc
JV1032	2/9/2011	115200	A/R-Billing	Water	25.00		WATER Misc
JV1032	2/9/2011	369903	Miscellaneous Income	Water		25.00	WATER Misc
JV1032	2/9/2011	115200	A/R-Billing	Water	25.00		WATER Misc
JV1032	2/10/2011	101100	Cash Operating	Water	1.60		MOSQUITO Payment
JV1032	2/10/2011	115200	A/R-Billing	Water	1.60		MOSQUITO Payment
JV1032	2/10/2011	101100	Cash Operating	Water	139.29		STREET LIGHT Payment
JV1032	2/10/2011	115200	A/R-Billing	Water	139.29		STREET LIGHT Payment
JV1032	2/10/2011	101100	Cash Operating	Water	841.83		WATER Payment
JV1032	2/10/2011	115200	A/R-Billing	Water	841.83		WATER Payment
JV1032	2/10/2011	101100	Cash Operating	Water	50.00		WATER Miscellaneous Paymen
JV1032	2/10/2011	115200	A/R-Billing	Water	50.00		WATER Miscellaneous Paymen
JV1032	2/10/2011	101100	Cash Operating	Water	20.00		WATER Penalty Payment
JV1032	2/10/2011	115200	A/R-Billing	Water	20.00		WATER Penalty Payment
JV1032	2/10/2011	101100	Cash Operating	Water	96.96		STREET LIGHT Payment
JV1032	2/10/2011	115200	A/R-Billing	Water	96.96		STREET LIGHT Payment
JV1032	2/10/2011	101100	Cash Operating	Water	748.11		WATER Payment
JV1032	2/10/2011	115200	A/R-Billing	Water	748.11		WATER Payment
JV1032	2/10/2011	101100	Cash Operating	Water	5.00		WATER Penalty Payment
JV1032	2/10/2011	115200	A/R-Billing	Water	5.00		WATER Penalty Payment
JV1032	2/11/2011	101100	Cash Operating	Water	148.76		STREET LIGHT Payment
JV1032	2/11/2011	115200	A/R-Billing	Water	148.76		STREET LIGHT Payment
JV1032	2/11/2011	101100	Cash Operating	Water	873.39		WATER Payment
JV1032	2/11/2011	115200	A/R-Billing	Water	873.39		WATER Payment

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JV1032	2/15/2011	101100	Cash Operating	Water	2,207.09		STREET LIGHT Payment
JV1032	2/15/2011	115200	A/R-Billing	Water		2,207.09	STREET LIGHT Payment
JV1032	2/15/2011	101100	Cash Operating	Water	14,502.44		WATER Payment
JV1032	2/15/2011	115200	A/R-Billing	Water		14,502.44	WATER Payment
JV1032	2/15/2011	101100	Cash Operating	Water	138.60		WATER Miscellaneous Paymen
JV1032	2/15/2011	115200	A/R-Billing	Water		138.60	WATER Miscellaneous Paymen
JV1032	2/15/2011	101100	Cash Operating	Water	5.00		WATER Penalty Payment
JV1032	2/15/2011	115200	A/R-Billing	Water		5.00	WATER Penalty Payment
JV1032	2/15/2011	369903	Miscellaneous Income	Water	25.00		WATER Miscellaneous Adjust
JV1032	2/15/2011	115200	A/R-Billing	Water		25.00	WATER Miscellaneous Adjust
JV1032	2/15/2011	343300	Water Revenue	Water	5.00		WATER Penalty Adjustment
JV1032	2/15/2011	115200	A/R-Billing	Water		5.00	WATER Penalty Adjustment
JV1032	2/15/2011	220100	Customer Deposits	Water	8.43		STREET LIGHT Dep Apply
JV1032	2/15/2011	115200	A/R-Billing	Water		8.43	STREET LIGHT Dep Apply
JV1032	2/15/2011	220100	Customer Deposits	Water	38.04		WATER Dep Apply
JV1032	2/15/2011	115200	A/R-Billing	Water		38.04	WATER Dep Apply
JV1032	2/15/2011	220100	Customer Deposits	Water	3.53		WATER Dep Refund
JV1032	2/15/2011	220200	Refunds	Water		3.53	WATER Dep Refund
JV1032	2/15/2011	343300	Water Revenue	Water	53.26		WATER Adjustment
JV1032	2/15/2011	115200	A/R-Billing	Water		53.26	WATER Adjustment
JV1032	2/15/2011	343300	Water Revenue	Water	25.85		WATER Adjustment
JV1032	2/15/2011	115200	A/R-Billing	Water		25.85	WATER Adjustment
JV1032	2/15/2011	220100	Customer Deposits	Water	50.00		WATER Dep Refund
JV1032	2/15/2011	220200	Refunds	Water		50.00	WATER Dep Refund
JV1032	2/15/2011	101100	Cash Operating	Water	84.51		STREET LIGHT Payment
JV1032	2/15/2011	115200	A/R-Billing	Water		84.51	STREET LIGHT Payment
JV1032	2/15/2011	101100	Cash Operating	Water	694.40		WATER Payment
JV1032	2/15/2011	115200	A/R-Billing	Water		694.40	WATER Payment
JV1032	2/15/2011	101100	Cash Operating	Water	139.29		STREET LIGHT Payment
JV1032	2/15/2011	115200	A/R-Billing	Water		139.29	STREET LIGHT Payment
JV1032	2/15/2011	101100	Cash Operating	Water	906.03		WATER Payment
JV1032	2/15/2011	115200	A/R-Billing	Water		906.03	WATER Payment
JV1032	2/15/2011	101100	Cash Operating	Water	69.36		STREET LIGHT Payment
JV1032	2/15/2011	115200	A/R-Billing	Water		69.36	STREET LIGHT Payment
JV1032	2/15/2011	101100	Cash Operating	Water	721.87		WATER Payment
JV1032	2/15/2011	115200	A/R-Billing	Water		721.87	WATER Payment
JV1032	2/15/2011	101100	Cash Operating	Water	24.48		STREET LIGHT Payment

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JV1032	2/15/2011	115200	A/R-Billing	Water		24.48	STREET LIGHT Payment
JV1032	2/15/2011	101100	Cash Operating	Water	193.00		WATER Payment
JV1032	2/15/2011	115200	A/R-Billing	Water		193.00	WATER Payment
JV1032	2/15/2011	101100	Cash Operating	Water	0.93		MOSQUITO Payment
JV1032	2/15/2011	115200	A/R-Billing	Water		0.93	MOSQUITO Payment
JV1032	2/15/2011	101100	Cash Operating	Water	141.52		STREET LIGHT Payment
JV1032	2/15/2011	115200	A/R-Billing	Water		141.52	STREET LIGHT Payment
JV1032	2/15/2011	101100	Cash Operating	Water	916.36		WATER Payment
JV1032	2/15/2011	115200	A/R-Billing	Water		916.36	WATER Payment
JV1032	2/15/2011	101100	Cash Operating	Water	5.00		WATER Penalty Payment
JV1032	2/15/2011	115200	A/R-Billing	Water		5.00	WATER Penalty Payment
JV1032	2/15/2011	115200	A/R-Billing	Water	5.00		WATER Penalty Adjustment
JV1032	2/15/2011	343300	Water Revenue	Water	5.00		WATER Penalty Adjustment
JV1032	2/15/2011	115200	A/R-Billing	Water		5.00	WATER Penalty Adjustment
JV1032	2/16/2011	101100	Cash Operating	Water	115.01		STREET LIGHT Payment
JV1032	2/16/2011	115200	A/R-Billing	Water		115.01	STREET LIGHT Payment
JV1032	2/16/2011	101100	Cash Operating	Water	904.58		WATER Payment
JV1032	2/16/2011	115200	A/R-Billing	Water		904.58	WATER Payment
JV1032	2/16/2011	101100	Cash Operating	Water	13.96		WATER Miscellaneous Paymen
JV1032	2/16/2011	115200	A/R-Billing	Water		13.96	WATER Miscellaneous Paymen
JV1032	2/16/2011	101100	Cash Operating	Water	108.99		STREET LIGHT Payment
JV1032	2/16/2011	115200	A/R-Billing	Water		108.99	STREET LIGHT Payment
JV1032	2/16/2011	101100	Cash Operating	Water	990.37		WATER Payment
JV1032	2/16/2011	115200	A/R-Billing	Water		990.37	WATER Payment
JV1032	2/16/2011	101100	Cash Operating	Water	113.48		STREET LIGHT Payment
JV1032	2/16/2011	115200	A/R-Billing	Water		113.48	STREET LIGHT Payment
JV1032	2/16/2011	101100	Cash Operating	Water	859.77		WATER Payment
JV1032	2/16/2011	115200	A/R-Billing	Water		859.77	WATER Payment
JV1032	2/16/2011	101100	Cash Operating	Water	49.16		WATER Miscellaneous Paymen
JV1032	2/16/2011	115200	A/R-Billing	Water		49.16	WATER Miscellaneous Paymen
JV1032	2/16/2011	101100	Cash Operating	Water	30.00		WATER Penalty Payment
JV1032	2/16/2011	115200	A/R-Billing	Water		30.00	WATER Penalty Payment
JV1032	2/16/2011	343300	Water Revenue	Water	895.00		WATER Penalty
JV1032	2/16/2011	115200	A/R-Billing	Water		895.00	WATER Penalty
JV1032	2/18/2011	101100	Cash Operating	Water	4.08		STREET LIGHT Payment
JV1032	2/18/2011	115200	A/R-Billing	Water		4.08	STREET LIGHT Payment
JV1032	2/18/2011	101100	Cash Operating	Water	30.57		WATER Payment
JV1032	2/18/2011	115200	A/R-Billing	Water		30.57	WATER Payment
JV1032	2/22/2011	101100	Cash Operating	Water	21.63		STREET LIGHT Payment

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JV1032	2/22/2011	115200	A/R-Billing	Water		21.63	STREET LIGHT Payment
JV1032	2/22/2011	101100	Cash Operating	Water	575.51		WATER Payment
JV1032	2/22/2011	115200	A/R-Billing	Water		575.51	WATER Payment
JV1032	2/22/2011	101100	Cash Operating	Water	85.00		WATER Penalty Payment
JV1032	2/22/2011	115200	A/R-Billing	Water		85.00	WATER Penalty Payment
JV1032	2/22/2011	207101	Due to Street Lights	Water	51.61		STREET LIGHT Adjustment
JV1032	2/22/2011	115200	A/R-Billing	Water		51.61	STREET LIGHT Adjustment
JV1032	2/22/2011	343300	Water Revenue	Water	9.20		WATER Adjustment
JV1032	2/22/2011	115200	A/R-Billing	Water		9.20	WATER Adjustment
JV1032	2/22/2011	343300	Water Revenue	Water	10.00		WATER Penalty Adjustment
JV1032	2/22/2011	115200	A/R-Billing	Water		10.00	WATER Penalty Adjustment
JV1032	2/22/2011	369903	Miscellaneous Income	Water		60.00	WATER Misc
JV1032	2/22/2011	115200	A/R-Billing	Water	60.00		WATER Misc
JV1032	2/22/2011	101100	Cash Operating	Water		4.08	STREET LIGHT Return Chck
JV1032	2/22/2011	115200	A/R-Billing	Water	4.08		STREET LIGHT Return Chck
JV1032	2/22/2011	369903	Miscellaneous Income	Water		25.00	WATER Misc
JV1032	2/22/2011	115200	A/R-Billing	Water		25.00	WATER Misc
JV1032	2/22/2011	101100	Cash Operating	Water	21.02		WATER Return Chck
JV1032	2/22/2011	115200	A/R-Billing	Water		21.02	WATER Return Chck
JV1032	2/22/2011	101100	Cash Operating	Water	4.08		STREET LIGHT Return Chck
JV1032	2/22/2011	115200	A/R-Billing	Water		4.08	STREET LIGHT Return Chck
JV1032	2/22/2011	369903	Miscellaneous Income	Water		25.00	WATER Misc
JV1032	2/22/2011	115200	A/R-Billing	Water		25.00	WATER Misc
JV1032	2/22/2011	101100	Cash Operating	Water	47.24		WATER Return Chck
JV1032	2/22/2011	115200	A/R-Billing	Water		47.24	WATER Return Chck
JV1032	2/22/2011	343300	Water Revenue	Water	5.00		WATER Penalty Adjustment
JV1032	2/22/2011	115200	A/R-Billing	Water		5.00	WATER Penalty Adjustment
JV1032	2/22/2011	220100	Customer Deposits	Water	50.00		WATER Dep Refund
JV1032	2/22/2011	220200	Refunds	Water		50.00	WATER Dep Refund
JV1032	2/22/2011	220100	Customer Deposits	Water	49.50		WATER Dep Refund
JV1032	2/22/2011	220200	Refunds	Water		49.50	WATER Dep Refund
JV1032	2/22/2011	343300	Water Revenue	Water	50.00		WATER Penalty Adjustment
JV1032	2/22/2011	115200	A/R-Billing	Water		50.00	WATER Penalty Adjustment
JV1032	2/22/2011	101100	Cash Operating	Water		6.42	MOSQUITO Payment
JV1032	2/22/2011	115200	A/R-Billing	Water		6.42	MOSQUITO Payment

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JV1032	2/22/2011	101100	Cash Operating	Water	129.17		STREET LIGHT Payment
JV1032	2/22/2011	115200	A/R-Billing	Water		129.17	STREET LIGHT Payment
JV1032	2/22/2011	101100	Cash Operating	Water	741.76		WATER Payment
JV1032	2/22/2011	115200	A/R-Billing	Water		741.76	WATER Payment
JV1032	2/22/2011	101100	Cash Operating	Water	90.00		WATER Miscellaneous Paymen
JV1032	2/22/2011	115200	A/R-Billing	Water		90.00	WATER Miscellaneous Paymen
JV1032	2/22/2011	101100	Cash Operating	Water	100.00		WATER Penalty Payment
JV1032	2/22/2011	115200	A/R-Billing	Water		100.00	WATER Penalty Payment
JV1032	2/22/2011	369903	Miscellaneous Income	Water		35.00	WATER Misc
JV1032	2/22/2011	115200	A/R-Billing	Water	35.00		WATER Misc
JV1032	2/22/2011	101100	Cash Operating	Water	35.00		WATER Miscellaneous Paymen
JV1032	2/22/2011	115200	A/R-Billing	Water		35.00	WATER Miscellaneous Paymen
JV1032	2/22/2011	369903	Miscellaneous Income	Water		50.00	WATER Misc
JV1032	2/22/2011	115200	A/R-Billing	Water	50.00		WATER Misc
JV1032	2/22/2011	343300	Water Revenue	Water	5.00		WATER Penalty Adjustment
JV1032	2/22/2011	115200	A/R-Billing	Water		5.00	WATER Penalty Adjustment
JV1032	2/22/2011	207101	Due to Street Lights	Water	6,350.14		STREET LIGHT Charge
JV1032	2/22/2011	115200	A/R-Billing	Water		6,350.14	STREET LIGHT Charge
JV1032	2/22/2011	101100	Cash Operating	Water	254.34		STREET LIGHT Payment
JV1032	2/22/2011	115200	A/R-Billing	Water		254.34	STREET LIGHT Payment
JV1032	2/22/2011	115200	Water Revenue	Water	42,988.76		STREET LIGHT Charge
JV1032	2/22/2011	115200	A/R-Billing	Water		42,988.76	STREET LIGHT Charge
JV1032	2/22/2011	101100	Cash Operating	Water	1,904.93		WATER Payment
JV1032	2/22/2011	115200	A/R-Billing	Water		1,904.93	WATER Payment
JV1032	2/22/2011	101100	Cash Operating	Water	2,159.27		WATER Redist Payment
JV1032	2/22/2011	115200	A/R-Billing	Water		2,159.27	WATER Redist Payment
JV1032	2/22/2011	207101	Due to Street Lights	Water	4.08		STREET LIGHT Charge
JV1032	2/22/2011	115200	A/R-Billing	Water		4.08	STREET LIGHT Charge
JV1032	2/22/2011	343300	Water Revenue	Water	24.54		WATER Charge
JV1032	2/22/2011	115200	A/R-Billing	Water		24.54	WATER Charge
JV1032	2/23/2011	207101	Due to Street Lights	Water	0.14		STREET LIGHT Charge
JV1032	2/23/2011	115200	A/R-Billing	Water		0.14	STREET LIGHT Charge
JV1032	2/23/2011	220100	Customer Deposits	Water	4.22		STREET LIGHT Dep Apply
JV1032	2/23/2011	115200	A/R-Billing	Water		4.22	STREET LIGHT Dep Apply
JV1032	2/23/2011	343300	Water Revenue	Water		0.65	WATER Charge
JV1032	2/23/2011	115200	A/R-Billing	Water	0.65		WATER Charge

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JV1032	2/23/2011	220100	Customer Deposits	Water	20.43		WATER Dep Apply
JV1032	2/23/2011	115200	A/R-Billing	Water		20.43	WATER Dep Apply
JV1032	2/23/2011	220100	Customer Deposits	Water	0.35		WATER Dep Refund
JV1032	2/23/2011	220200	Refunds	Water		0.35	WATER Dep Refund
JV1032	2/23/2011	207101	Due to Street Lights	Water	0.17		STREET LIGHT Charge
JV1032	2/23/2011	115200	A/R-Billing	Water		0.17	STREET LIGHT Charge
JV1032	2/23/2011	220100	Customer Deposits	Water	5.22		STREET LIGHT Dep Apply
JV1032	2/23/2011	115200	A/R-Billing	Water		5.22	STREET LIGHT Dep Apply
JV1032	2/23/2011	343300	Water Revenue	Water	0.47		WATER Charge
JV1032	2/23/2011	115200	A/R-Billing	Water		0.47	WATER Charge
JV1032	2/23/2011	220100	Customer Deposits	Water	17.89		WATER Dep Apply
JV1032	2/23/2011	115200	A/R-Billing	Water		17.89	WATER Dep Apply
JV1032	2/23/2011	220100	Customer Deposits	Water	26.39		WATER Dep Refund
JV1032	2/23/2011	220200	Refunds	Water		26.39	WATER Dep Refund
JV1032	2/23/2011	369903	Miscellaneous Income	Water	25.00		WATER Misc
JV1032	2/23/2011	115200	A/R-Billing	Water		25.00	WATER Misc
JV1032	2/23/2011	101100	Cash Operating	Water	25.00		WATER Miscellaneous Paymen
JV1032	2/23/2011	115200	A/R-Billing	Water		25.00	WATER Miscellaneous Paymen
JV1032	2/23/2011	207101	Due to Street Lights	Water	0.14		STREET LIGHT Charge
JV1032	2/23/2011	115200	A/R-Billing	Water		0.14	STREET LIGHT Charge
JV1032	2/23/2011	343300	Water Revenue	Water	0.47		WATER Charge
JV1032	2/23/2011	115200	A/R-Billing	Water		0.47	WATER Charge
JV1032	2/23/2011	207102	Due to Mosquito	Water	20.99		MOSQUITO Adjustment
JV1032	2/23/2011	115200	A/R-Billing	Water		20.99	MOSQUITO Adjustment
JV1032	2/23/2011	207101	Due to Street Lights	Water	96.59		STREET LIGHT Adjustment
JV1032	2/23/2011	115200	A/R-Billing	Water		96.59	STREET LIGHT Adjustment
JV1032	2/23/2011	343300	Water Revenue	Water	896.87		WATER Adjustment
JV1032	2/23/2011	115200	A/R-Billing	Water		896.87	WATER Adjustment
JV1032	2/23/2011	343300	Water Revenue	Water	117.00		WATER Penalty Adjustment
JV1032	2/23/2011	115200	A/R-Billing	Water		117.00	WATER Penalty Adjustment
JV1032	2/23/2011	207102	Due to Mosquito	Water	20.99		MOSQUITO Adjustment
JV1032	2/23/2011	115200	A/R-Billing	Water		20.99	MOSQUITO Adjustment
JV1032	2/23/2011	207101	Due to Street Lights	Water	96.59		STREET LIGHT Adjustment
JV1032	2/23/2011	115200	A/R-Billing	Water		96.59	STREET LIGHT Adjustment
JV1032	2/23/2011	343300	Water Revenue	Water	802.25		WATER Adjustment
JV1032	2/23/2011	115200	A/R-Billing	Water		802.25	WATER Adjustment
JV1032	2/23/2011	343300	Water Revenue	Water	117.00		WATER Penalty Adjustment
JV1032	2/23/2011	115200	A/R-Billing	Water		117.00	WATER Penalty Adjustment

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JV1032	2/23/2011	115200	A/R-Billing	Water		117.00	WATER Penalty Adjustment
JV1032	2/23/2011	207101	Due to Street Lights	Water		0.17	STREET LIGHT Charge
JV1032	2/23/2011	115200	A/R-Billing	Water	0.17		STREET LIGHT Charge
JV1032	2/23/2011	343300	Water Revenue	Water		0.47	WATER Charge
JV1032	2/23/2011	115200	A/R-Billing	Water	0.47		WATER Charge
JV1032	2/23/2011	207101	Due to Street Lights	Water		0.17	STREET LIGHT Charge
JV1032	2/23/2011	115200	A/R-Billing	Water	0.17		STREET LIGHT Charge
JV1032	2/23/2011	220100	Customer Deposits	Water	5.22		STREET LIGHT Dep Apply
JV1032	2/23/2011	115200	A/R-Billing	Water	5.22		STREET LIGHT Dep Apply
JV1032	2/23/2011	220100	Customer Deposits	Water	33.23		WATER Dep Apply
JV1032	2/23/2011	115200	A/R-Billing	Water	33.23		WATER Dep Apply
JV1032	2/23/2011	220100	Customer Deposits	Water	11.55		WATER Dep Refund
JV1032	2/23/2011	220100	Refunds	Water	11.55		WATER Dep Refund
JV1032	2/23/2011	220200	Miscellaneous Income	Water		25.00	WATER Misc
JV1032	2/23/2011	115200	A/R-Billing	Water	25.00		WATER Misc
Total JV1032					100,999.89	100,999.89	
JV1029	2/24/2011	533525	Distribution Repair & Maintenance	Water	800.00		Blanket Utility & Service Drop Permits
JV1029	2/24/2011	513491	Recording Fees & Charges	Water		800.00	Blanket Utility & Service Drop Permits-Posted to wrong GL Co
Total JV1029					800.00	800.00	
JV1032	2/24/2011	101100	Cash Operating	Water			STREET LIGHT Payment
JV1032	2/24/2011	115200	A/R-Billing	Water	73.02		STREET LIGHT Payment
JV1032	2/24/2011	101100	Cash Operating	Water			WATER Payment
JV1032	2/24/2011	115200	A/R-Billing	Water	547.29		WATER Payment
JV1032	2/24/2011	101100	Cash Operating	Water			WATER Penalty Payment
JV1032	2/24/2011	115200	A/R-Billing	Water	45.00		WATER Penalty Payment
JV1032	2/24/2011	101100	Cash Operating	Water			STREET LIGHT Payment
JV1032	2/24/2011	115200	A/R-Billing	Water	4.08		STREET LIGHT Payment
JV1032	2/24/2011	101100	Cash Operating	Water			WATER Payment
JV1032	2/24/2011	115200	A/R-Billing	Water	69.92		WATER Payment
JV1032	2/28/2011	101100	Cash Operating	Water			STREET LIGHT Payment

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JV1032	2/28/2011	115200	A/R-Billing	Water		82.57	STREET LIGHT Payment
JV1032	2/28/2011	101100	Cash Operating	Water	873.12		WATER Payment
JV1032	2/28/2011	115200	A/R-Billing	Water		873.12	WATER Payment
JV1032	2/28/2011	101100	Cash Operating	Water	50.00		WATER Miscellaneous Paymen
JV1032	2/28/2011	115200	A/R-Billing	Water		50.00	WATER Miscellaneous Paymen
JV1032	2/28/2011	101100	Cash Operating	Water	55.00		WATER Penalty Payment
JV1032	2/28/2011	115200	A/R-Billing	Water		55.00	WATER Penalty Payment
JV1032	2/28/2011	207101	Due to Street Lights	Water		0.82	STREET LIGHT Charge
JV1032	2/28/2011	115200	A/R-Billing	Water	0.82		STREET LIGHT Charge
JV1032	2/28/2011	343300	Water Revenue	Water		0.03	WATER Charge
JV1032	2/28/2011	115200	A/R-Billing	Water	0.03		WATER Charge
JV1032	2/28/2011	220100	Customer Deposits	Water	100.00		WATER Dep Charge
JV1032	2/28/2011	115500	A/R WA Deposits	Water	100.00		WATER Dep Charge
JV1032	2/28/2011	101100	Cash Operating	Water		100.00	WATER Dep Payment
JV1032	2/28/2011	220100	Customer Deposits	Water		100.00	WATER Dep Payment
JV1032	2/28/2011	220100	Customer Deposits	Water		100.00	WATER Dep Payment
JV1032	2/28/2011	115500	A/R WA Deposits	Water	100.00		WATER Dep Payment
JV1032	2/28/2011	369903	Miscellaneous Income	Water		25.00	WATER Misc
JV1032	2/28/2011	115200	A/R-Billing	Water	25.00		WATER Misc
JV1032	2/28/2011	101100	Cash Operating	Water	25.00		WATER Miscellaneous Paymen
JV1032	2/28/2011	115200	A/R-Billing	Water		25.00	WATER Miscellaneous Paymen
JV1032	2/28/2011	207101	Due to Street Lights	Water	0.82		STREET LIGHT Charge
JV1032	2/28/2011	115200	A/R-Billing	Water	0.82		STREET LIGHT Charge
JV1032	2/28/2011	220100	Customer Deposits	Water	4.90		STREET LIGHT Dep Apply
JV1032	2/28/2011	115200	A/R-Billing	Water	4.90		STREET LIGHT Dep Apply
JV1032	2/28/2011	115200	Water Revenue	Water		2.98	WATER Charge
JV1032	2/28/2011	343300	Water Revenue	Water		2.98	WATER Charge
JV1032	2/28/2011	115200	A/R-Billing	Water	27.44		WATER Dep Apply
JV1032	2/28/2011	220100	Customer Deposits	Water		27.44	WATER Dep Apply
JV1032	2/28/2011	115200	A/R-Billing	Water		27.44	WATER Dep Apply
JV1032	2/28/2011	220100	Customer Deposits	Water	37.66		WATER Dep Refund
JV1032	2/28/2011	220100	Refunds	Water		37.66	WATER Dep Refund
JV1032	2/28/2011	220200	Miscellaneous Income	Water		25.00	WATER Misc
JV1032	2/28/2011	369903	Miscellaneous Income	Water		25.00	WATER Misc
JV1032	2/28/2011	115200	A/R-Billing	Water	25.00		WATER Misc
JV1032	2/28/2011	101100	Cash Operating	Water	25.00		WATER Miscellaneous Paymen
JV1032	2/28/2011	115200	A/R-Billing	Water		25.00	WATER Miscellaneous Paymen
JV1032	2/28/2011	101100	Cash Operating	Water	0.80		MOSQUITO Payment

Spring Lake Improvement District
Posted General Ledger Transactions - Journal Vouchers

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
JV1032	2/28/2011	115200	A/R-Billing	Water		0.80	MOSQUITO Payment
JV1032	2/28/2011	101100	Cash Operating	Water	142.16		STREET LIGHT Payment
JV1032	2/28/2011	115200	A/R-Billing	Water		142.16	STREET LIGHT Payment
JV1032	2/28/2011	101100	Cash Operating	Water	879.00		WATER Payment
JV1032	2/28/2011	115200	A/R-Billing	Water		879.00	WATER Payment
JV1032	2/28/2011	101100	Cash Operating	Water	50.00		WATER Miscellaneous Paymen
JV1032	2/28/2011	115200	A/R-Billing	Water		50.00	WATER Miscellaneous Paymen
JV1032	2/28/2011	101100	Cash Operating	Water	90.00		WATER Penalty Payment
JV1032	2/28/2011	115200	A/R-Billing	Water		90.00	WATER Penalty Payment
JV1032	2/28/2011	207101	Due to Street Lights	Water	0.82		STREET LIGHT Charge
JV1032	2/28/2011	115200	A/R-Billing	Water		0.82	STREET LIGHT Charge
JV1032	2/28/2011	343300	Water Revenue	Water	0.37		WATER Charge
JV1032	2/28/2011	115200	A/R-Billing	Water		0.37	WATER Charge
JV1032	2/28/2011	207101	Due to Street Lights	Water	0.82		STREET LIGHT Charge
JV1032	2/28/2011	115200	A/R-Billing	Water		0.82	STREET LIGHT Charge
JV1032	2/28/2011	343300	Water Revenue	Water	4.12		WATER Charge
JV1032	2/28/2011	115200	A/R-Billing	Water		4.12	WATER Charge
JV1032	2/28/2011	369903	Miscellaneous Income	Water		25.00	WATER Misc
JV1032	2/28/2011	115200	A/R-Billing	Water		25.00	WATER Misc
JV1032	2/28/2011	369903	Miscellaneous Income	Water		25.00	WATER Misc
JV1032	2/28/2011	115200	A/R-Billing	Water		25.00	WATER Misc
JV1032	2/28/2011	101100	Cash Operating	Water	8.16		STREET LIGHT Payment
JV1032	2/28/2011	115200	A/R-Billing	Water		8.16	STREET LIGHT Payment
JV1032	2/28/2011	101100	Cash Operating	Water	64.92		WATER Payment
JV1032	2/28/2011	115200	A/R-Billing	Water		64.92	WATER Payment
JV1032	2/28/2011	101100	Cash Operating	Water	13.87		WATER Miscellaneous Paymen
JV1032	2/28/2011	115200	A/R-Billing	Water		13.87	WATER Miscellaneous Paymen
JV1032	2/28/2011	101100	Cash Operating	Water	5.00		WATER Penalty Payment
JV1032	2/28/2011	115200	A/R-Billing	Water		5.00	WATER Penalty Payment
JV1032	2/28/2011	220100	Customer Deposits	Water	50.00		WATER Dep Refund
JV1032	2/28/2011	220200	Refunds	Water		50.00	WATER Dep Refund
JV1032	2/28/2011	207101	Due to Street Lights	Water	0.82		STREET LIGHT Charge
JV1032	2/28/2011	115200	A/R-Billing	Water		0.82	STREET LIGHT Charge
JV1032	2/28/2011	220100	Customer Deposits	Water	4.90		STREET LIGHT Dep Apply
JV1032	2/28/2011	115200	A/R-Billing	Water		4.90	STREET LIGHT Dep Apply
JV1032	2/28/2011	343300	Water Revenue	Water		0.16	WATER Charge

Spring Lake Improvement District
 Posted General Ledger Transactions - Journal Vouchers

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
JV1032	2/28/2011	115200	A/R-Billing	Water	0.16		WATER Charge
JV1032	2/28/2011	220100	Customer Deposits	Water	22.79		WATER Dep Apply
JV1032	2/28/2011	115200	A/R-Billing	Water		22.79	WATER Dep Apply
JV1032	2/28/2011	220100	Customer Deposits	Water	42.31		WATER Dep Refund
JV1032	2/28/2011	220200	Refunds	Water		42.31	WATER Dep Refund
JV1032	2/28/2011	207101	Due to Street Lights	Water		0.82	STREET LIGHT Charge
JV1032	2/28/2011	115200	A/R-Billing	Water	0.82		STREET LIGHT Charge
JV1032	2/28/2011	343300	Water Revenue	Water		2.29	WATER Charge
JV1032	2/28/2011	115200	A/R-Billing	Water	2.29		WATER Charge
JV1032	2/28/2011	207101	Due to Street Lights	Water		0.82	STREET LIGHT Charge
JV1032	2/28/2011	115200	A/R-Billing	Water	0.82		STREET LIGHT Charge
JV1032	2/28/2011	343300	Water Revenue	Water		1.61	WATER Charge
JV1032	2/28/2011	115200	A/R-Billing	Water	1.61		WATER Charge
JV1032	2/28/2011	369903	Miscellaneous Income	Water		25.00	WATER Misc
JV1032	2/28/2011	115200	A/R-Billing	Water	25.00		WATER Misc
Total JV1032					3,736.21	3,736.21	
JV1033	2/28/2011	101100	Cash Operating	Street Lights	5,445.13		Transfer St Light & Mosq February 2011
JV1033	2/28/2011	349300	St Lights on Water Bill	Street Lights		5,445.13	Transfer St Light & Mosq February 2011
JV1033	2/28/2011	101100	Cash Operating	Mosquito	81.32		Transfer St Light & Mosq February 2011
JV1033	2/28/2011	349200	Mosquito on Water Bill	Mosquito		81.32	Transfer St Light & Mosq February 2011
JV1033	2/28/2011	207101	Due to Street Lights	Water	5,445.13		Transfer St Light & Mosq February 2011
JV1033	2/28/2011	101100	Cash Operating	Water		5,445.13	Transfer St Light & Mosq February 2011
JV1033	2/28/2011	207102	Due to Mosquito	Water	81.32		Transfer St Light & Mosq February 2011
JV1033	2/28/2011	101100	Cash Operating	Water		81.32	Transfer St Light & Mosq February 2011
Total JV1033					11,052.90	11,052.90	

Spring Lake Improvement District
 Posted General Ledger Transactions - Journal Vouchers

<u>Session ID</u>	<u>Effective Date</u>	<u>GL Code</u>	<u>GL Title</u>	<u>Department Title</u>	<u>Debit</u>	<u>Credit</u>	<u>Transaction Description</u>
Report Total					116,589.00	116,589.00	

SPRING LAKE
IMPROVEMENT DISTRICT
 Non-Ad Valorem Tax Receipts
 Fiscal Year 2011-Village I Parks

DATE	GROSS	DISCOUNT	COMM	POSTAGE	NET
11/1/2010	\$133.10	\$5.16	\$3.84		\$124.10
11/7/2010	\$601.22	\$24.13	\$17.31		\$559.78
11/21/2010	\$1,699.10	\$68.13	\$48.93		\$1,582.04
11/30/2010	\$2,535.58	\$101.67	\$73.02		\$2,360.89
12/19/2010	\$496.66	\$18.06	\$14.35		\$464.25
12/31/2010	\$0.20	\$0.00	\$0.00		\$0.20
12/31/2010	\$312.58	\$8.98	\$9.11		\$294.49
1/31/2011	\$556.23	\$11.93	\$16.33		\$527.97
2/28/2011	\$418.24	\$4.16	\$12.42		\$401.66
TOTALS TO DATE	\$6,752.91	\$242.22	\$195.31	\$0.00	\$6,315.38

Assessments	Assess Rec'v	Discounts	Commissions	Postage	Net Asses
VILLAGE I PARKS	\$8,521.00	100%	\$242.22	\$195.31	\$6,315.38

Percent Collected 74%