

**MINUTES OF MEETING
SPRING LAKE IMPROVEMENT DISTRICT**

A public hearing on Assessment Methodology was held Wednesday, May 8, 2019 at the Spring Lake Community Center, 209 Spring Lake Boulevard, Sebring, Florida, the regular board meeting directly followed.

Present were:

Gary Behrendt
Leon Van
Tim McKenna
Brian Acker
Bill Lawens

Chairman
Vice Chairman
Secretary
Asst. Secretary
Asst. Secretary

Also, present were:

Bill Nielander
Joe DeCerbo
Clay Shrum
Diane Angell

District Attorney
District Manager
Director of Operations
District Administrator

Residents & Guests

"See Sign in Sheet"

FIRST ORDER OF BUSINESS

Roll Call and Pledge

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

SECOND ORDER OF BUSINESS

Convene Public Hearing

Steve McDonald with GAI Consultants Inc. said they reviewed the Districts current assessment plan to make sure the current approach handles both residential and non-residential properties. He reported that given the Districts infrastructure the current assessment plan was fair and equitable. Definitions need to be cleaned up on some residential properties. Duplexes on a single lot currently are being billed one assessment and should be billed two assessments. As non-residential property gets developed it should be assessed 2.5 ELUs per acre.

Resident Phil Gentry of 725 Woodmont asked if the methodology used Central Florida case law. Steve McDonald said its Florida case law. Florida Statutes allow you to use assessments but the calculation of those assessments is governed by case law.

Resident Chris James of 400 Meadowland Road said she is the owner of duplex's that will be affected and asked if the Board would take into account property values of homes that were built in the 70's and 80's. Steve McDonald said that age doesn't matter, the assessment considers the class of the property not the value.

Brian Acker asked for a clarification of an improved non-residential unit. Steve said that improved non-residential properties would be equivalent to 2.5 ELUs per acre, rounded to the nearest ELU.

Leon Van asked several questions about land units and said he would like to see a different way to assess developers if they were building an apartment complex with 100 units it would not affect the infrastructure that is in place.

Tim McKenna asked if there was any way to grandfather in existing residential owners. Steve McDonald said case law will not allow that you can exempt someone like Churches for example, however you have to find the funding for these exemptions from other funding sources.

Helmut Wyzisk Jr. of Signature H said he supported Leon Vans questions regarding higher density and encouraged the Board to create a separate class for development greater than 20 units. If the Board passes this today can they do adjustments in the future.

The Board reviews and submits the assessments annually to the Tax Collector.

THIRD ORDER OF BUSINESS

Re-convene Board Meeting

ON MOTION by Brian Acker, seconded by Tim McKenna with all in favor the regular Board meeting was re-convened.

FOURTH ORDER OF BUSINESS

Upcoming Meetings/Events/Correspondence

- A. May 9th, Bark Park Opening 11:00 a.m.
- B. May 16th – 17th, Florida DEP, Ft. Myers
- C. May 27th, Memorial Day, Office Closed
- D. June 10th – 14th, FASD Annual Conference
- E. June 19th – 21st, Florida Storm Water Association Conference

FIFTH ORDER OF BUSINESS

Approval of Minutes

The Board received copies of the minutes from April 10, 2019 for review. Brian Acker asked about the corrections he requested. Diane reported that the corrections had been made and corrected minutes were emailed to the Board and posted on the website.

ON MOTION by Leon Van, seconded by Tim McKenna with all in favor the minutes from April 10, 2019 Board Meeting were approved as corrected.

SIXTH ORDER OF BUSINESS

Approval of Financials

The Board received copies of the April 2019 Financials for review. Brian Acker asked why the General Fund renewal and replacement line item was showing a deficit. Diane responded that the sod for the STA project was posted to this account and we still had not received the funding from FEMA.

ON MOTION by Brian Acker, seconded by Bill Lawens with all in favor the financials from April 2019 were approved

SEVENTH ORDER OF BUSINESS

Treasurer Report

A. Update

Assessment deposits totaling \$139,395 were received in April. Collections for the year are General Fund 79%, Lot Mowing 72%, and Village I Parks 83%. FL Class interest is 2.60%

The District received payments from FEMA in the amount of \$31,371 for Category A Debris and Category D Trash Gate. We are still waiting for payment of \$39,233 for the STA project.

EIGHTH ORDER OF BUSINESS

Attorney

Bill Nielander had nothing to report. Brian Acker asked about the easement to Water Plant No. 2. Joe said that the Airport Attorney is still reviewing it.

NINTH ORDER OF BUSINESS

Manager

- Clay and Joe will be meeting with DEP in Ft. Myers regarding the water scope of work projects and funding options.
- Now that the Legislative Appropriation is final, staff and CAS will begin the paperwork process. Funds are available starting July 1st.
- The Florida Storm Water Association has informed us we will be the recipients of their 2019 Outstanding Storm Water project for the STA/ECO Park. Their conference is June 19th – 21st.
- The County Code Enforcement Department is overseeing the permit issue with the Rt. 98 Storage Unit property.
- The Board was reminded about FASD sessions.

TENTH ORDER OF BUSINESS

Supervisor Requests

Bill Lawens complimented Joe DeCerbo on pushing the sewer project this will really help Spring Lakes future development.

Leon Van said that he has put his house up for sale and he and his wife will be moving back to Indiana. He thanked the Board members and said that he has enjoyed his time working with the Board. He will continue to work on the Board as long as they want.

ELEVENTH ORDER OF BUSINESS

Public Comments

There being none.

TWELVTH ORDER OF BUSINESS

Next Meeting


The next meeting will be held on Wednesday, June 19, 2019 @ 10:00 a.m. This meeting is on the third Wednesday because of the FASD Conference.

SIXTEENTH ORDER OF BUSINESS

Motion to Adjourn

ON MOTION by Tim McKenna, seconded by Leon Van with all in favor the meeting adjourned at 11:01 a.m.


Gary Behrendt, Chairman


Tim McKenna, Secretary

SpringLake

Board of Supervisors
Meeting Agenda
May 8, 2019
10:00 a.m. District Office

1. Call to order and pledge Chairman Behrendt
2. Public Hearing – Assessment Methodology Chairman Behrendt
3. Adjourn Public Hearing convene Board Meeting Chairman Behrendt
4. Upcoming Meetings/Events/Correspondence Chairman Behrendt
 - A. May 9th, Bark Park Opening 11:00 a.m.
 - B. May 16th – 17th, Florida DEP, Ft. Myers
 - C. May 27th, Memorial Day, Office closed
 - D. June 10th – 14th, FASD Annual Conference
 - E. June 19th – 21st, Florida Storm Water Association Conference
5. Approval of April 10, 2019 Minutes Chairman Behrendt
6. Approval of April 2019 Financials Chairman Behrendt
7. Treasurer Report Diane Angell
 - A. Update
8. Attorney Bill Nielander
9. Manager Joe DeCerbo
10. Supervisor Requests
11. Public Comments
12. Next Meeting
 - June 19, 2019 @ 10:00 a.m.
13. Motion to Adjourn

Memorandum

To:	Joe DeCerbo, District Manager
CC:	
Subject	Technical Memorandum
Project	Spring Lake Assessment Review
From:	Steven McDonald, CVA, Chief Economist
Date:	October 25, 2018 (revised March 20, 2019)

1.0 INTRODUCTION AND OVERVIEW

1.1 Scope of Analysis

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

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

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

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

1.2 Historical Summary of Spring Lake

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

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

1.3 Summary of Assessment Recommendations

The existing assessment allocation methodology is based on the apportionment of budget needs generally using the basis of original platted lots or existing acres defined by parcel boundaries. As of March 2019, based on funding needs (assessment base) identified and defined unit counts provided by the District, the assessment rate per unit was calculated at **\$293.61**. This methodology is consistent with an assessment allocation methodology tied to equivalent land units ("ELUs"). Based on our analysis, GAI concludes that the existing allocation methodology is fair and equitable and requires only minor adjustments in defined unit counts to more consistently reflect an ELU based allocation.

The recommended assessment apportionment using an ELU basis is recommended to be tied to average residential density and lot sizes because, whatever commercial parcels may exist in Spring Lake, the predominant share of the District's land area and tax parcels are assigned to residential housing uses of varying type and density. Currently, more than 81% of the land area (excluding recreational uses) in the District is allocated to residential uses. Further, in the aggregate, the services and facilities managed and maintained by the assessments levied by the District are most complementary to the community's residential character and orientation. More importantly, the intensity of non-residential development today and expected in the future, measured in a floor area ratio ("FAR"), is highly consistent with improved residential lots. Therefore, using average ratios of improved residential units per acre of 2.6 and available vacant residential lots at 2.3 per acre, an ELU of 2.5 units per acre is recommended for improved non-residential uses.

With other minor adjustments to reflect the intent of an ELU apportionment basis, we recommend maintaining the vast majority of the existing allocation approach, with specific application of an ELU basis as follows:

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

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

Using the current assessment base (funding needs) of **\$1,705,493.38**, the recommended application of the ELU basis would result in an increase to the assessment rate per ELU to **\$297.40**, or a 1.3% increase, not including any budgetary increases or decreases the District may impose. The effect of modifications to the application of assessments alone only impact 5.2% of total parcels or 150 parcels. Among those 150 parcels, roughly 64% would experience a decrease in total assessments. **Section 3.0** provides a more detailed description of this summary.

2.0 FLORIDA LAW AND DISTRICT BENEFITS

2.1 Special Assessments in General, Florida Law

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

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

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

The benefits must be distinguishable or different from those of non-assessed properties but they may coincidentally extend to non-assessed properties. Specifically, Florida's case law, as well as its statutory regime relating to special assessments, supports substantial latitude both in the means by

which benefit to or relief of burden created by real property is identified, determined and defined as well as the subsequent manner by which an assessment itself is calculated or apportioned. Though Florida law requires that special assessments funding improvements or services must be fairly and reasonably apportioned, the State's Supreme Court has held that the method of apportionment is immaterial and may vary provided the amount of the assessment for each property does not exceed the proportional benefits it receives compared to other properties.

2.2 Benefits to Spring Lake Described

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

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

- ▶ **Overall character of community.** The various improvements most strongly associated with Spring Lake – the multiple golf courses, the clubhouse, other recreational facilities, the complement of educational options, and the system of water and wastewater utilities, stormwater management systems, and other infrastructure - set this master planned community apart from other large developments in Highlands County. Obvious correlations exist between and among the nature of facilities in service, perceptions about the quality of the larger community, experiences realized through shared social networks, and the values of real property in a controlled setting.
- ▶ **Near-term stability of existing community improvements.** The standard of care and continued attention to the maintenance of the community's improvements are essential to assuring the quality established is sustained as the District continues to develop and mature. These efforts require dedicated staff, management, and accounting functions without regard to the nature of property.

- ▶ **Long-term stability of existing community improvements.** The opportunity for property owners to deploy any undeveloped assets is largely dependent upon the District's existing infrastructure which is part of a larger and broader system of facilities and services intended to serve as yet developed or accessible parcels or areas. In effect, both the near- and long-term value of all properties within Spring Lake are materially dependent upon the upkeep of the community's improvements as they function today and may function in the future, consistent with adopted plans and budgets.
- ▶ **Iconic nature of the recreational facilities.** The golf facilities in particular are the centerpiece of Spring Lake. The multiple golf courses themselves are one of the most important attractions of the community because much of the development is oriented to the view and open space they provide. The value of all real property in this community is substantively a function of these facilities and the larger sense of community they create.
- ▶ **Commercial advantages.** Although Spring Lake is fundamentally a large residential community, a symbiotic relationship exists between the community's residential and commercial parcels. While residential properties achieve a direct benefit from all the above, they also benefit from the singular and unique mix of non-residential services or activities comprising a part of the larger Spring Lake community. At the same time, Spring Lake commercial properties realize a direct benefit stemming from the proximate concentration of more valuable residential properties. In effect, allowing for certain functional distinctions, every parcel located within the boundaries of the District is conveyed an obvious advantage or benefit realized through the broader system of services, infrastructure, and facilities.
- ▶ **Underlying values in master planned community.** Even as property values ebb and flow, it has been the general experience that homes in particular within large master planned projects retain and improve their values compared with housing constructed outside of such communities. Spring Lake stands apart from the county's other residential properties because of the continued sales and development pace which together are driven largely by the perception of the quality standard exhibited in this specific setting. Median residential values within the District are expected to exceed those achieved in the county generally.
- ▶ **Enjoyment of Property and Protection of Value Therein.** The combination of all the above yields materially greater enjoyment in real property. The benefits or value gained by being a property owner in Spring Lake is reasonably measured in terms of the value attributed to any improvements, enhancements, or features on the underlying real property and the parcel itself.
- ▶ **Relief of Burden.** The benefits, burdens, and costs reasonably associated with an annual and recurring budget that underwrites the services and facilities as well as the management, administrative and financial functions required to maintain the values capitalized in each tax parcel of Spring Lake is properly addressed through an assessment vehicle. The burden of these costs is assigned to the community's tax parcels in some form or fashion to which

services are regularly and customarily provided without regard to the character or form of any property over the course of a normal fiscal year. A prime example of this relief of burden is reflected in the savings in property insurance that is available to all properties within Spring Lake as a result of the District's provision of stormwater management services and infrastructure.

- ▶ **Management and expertise.** Effectively, Spring Lake functions as a municipal form of government but one in which every service and expenditure is transparently and systematically accounted for in terms of a direct benefit received even if those benefits may vary across the larger property. Every property has direct and ready access to the management and service teams that align with the required expenditures and budgeted programs or facilities. The substance of the community ethic is that of a small community with a specifically and discretely served population.
- ▶ **Value enhancements to both Improved and Unimproved Properties.** Clearly any improvements or enhancements on a tax parcel benefit from the community's mix of facilities, their maintenance and upkeep, potential provisions or plans for added improvements to these facilities, and their continued upkeep.

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

3.0 OVERVIEW OF PROPOSED APPORTIONMENT METHOD

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

This should not be construed to mean that local governments or special purpose districts such as Spring Lake should adopt, without reasoned analysis, a particular apportionment methodology in place elsewhere. The District and other local governments in Florida may opt for an apportionment methodology which provides competent and substantial means to share the benefits, burdens, and costs of the prevailing budget and represents the best fit in terms of cost and ease of implementation,

not only with respect to affected landowners but also in consideration of the staff required and resources involved with implementing or managing the assessment program from year to year.

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

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

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

In its original development, assessments were apportioned using a rate of 1.0 for each platted lot, or fraction thereof, and a rate 1.0 per acre for non-lot parcels. **Table 3.1** provides a summary of current unit counts by property type.

Table 3.1: Summary of Current Units by Property Type

Property Type	Parcels	Units
Residential, vacant, less than 1 acre	1,501	1,506
Residential, vacant, greater than 1 acre	41	168
Residential, improved, less than 1 acre	1,223	1,279
Residential, improved, greater than 1 acre	25	59
Non-residential, vacant, less than 1 acre	25	25
Non-residential, vacant, greater than 1 acre	30	214
Non-residential, improved, less than 1 acre	5	5
Non-residential, improved, greater than 1 acre	7	38
Non-residential, Golf course	8	356
TOTAL	2,865	3,650

Currently, based on funding needs (assessment base) identified at **\$1,705,493.38** and the unit counts summarized in **Table 3.1**, the assessment rate per ELU was calculated at **\$293.61**.

The recommended assessment apportionment using an ELU basis is recommended to be tied to average residential density and lot sizes because, whatever commercial parcels may exist in Spring Lake, the predominant share of the District's land area and tax parcels are assigned to residential housing uses of varying type and density. Currently, more than 81% of the land area (excluding recreational uses) in the District is allocated to residential uses. Further, in the aggregate, the services and facilities managed and maintained by the assessments levied by the District are most complementary to the community's residential character and orientation. More importantly, the intensity of non-residential development today and expected in the future, measured in a floor area ratio ("FAR"), is highly consistent with improved residential lots. Therefore, using average ratios of improved residential units per acre of 2.6 and available vacant residential lots at 2.3 per acre, an ELU of 2.5 units per acre is recommended for improved non-residential uses.

With other minor adjustments to reflect the intent of an ELU apportionment basis, we recommend maintaining the vast majority of the existing allocation approach, with specific application of an ELU basis as follows:

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

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

The majority of properties within the District currently have assessments apportioned that are consistent with the specific applications listed above. Most importantly, all real property receiving benefits from the services and infrastructure provided by the District are assigned a property classification and receive a reasonably apportioned assessment. Any adjustments to specific property based on the application of the ELU basis described above does not reflect an error in the current assessment, but rather an adjustment that refines the overall intent of the ELU apportionment basis. For example, some improved residential parcels were originally platted as a single lot and subsequently developed to accommodate two dwelling units, whether attached or detached. As a result, those parcels reflected a 0.5 lot basis. Also, some improved residential lots, one-acre or less, were originally platted as multiple lots but are currently developed as a single dwelling unit. The application of the recommended ELU basis adjusts these relationships to reflect a consistent ELU relationship as intended.

Table 3.2 provides a summary of current unit counts by property type.

Table 3.2: Summary of Proposed ELUs by Property Type

Property Type	Units	ELUs
Residential, vacant, less than 1 acre	1,506	1,501
Residential, vacant, greater than 1 acre	168	112
Residential, improved, less than 1 acre	1,279	1,250
Residential, improved, greater than 1 acre	59	36
Non-residential, vacant, less than 1 acre	25	25
Non-residential, vacant, greater than 1 acre	214	223
Non-residential, improved, less than 1 acre	5	8
Non-residential, improved, greater than 1 acre	38	92
Non-residential, Golf course	356	356
TOTAL	3,650	3,603

Using the current assessment base (funding needs), the recommended application of the ELU basis would result in an increase to the assessment rate per ELU to **\$297.40**, or a 1.3% increase. **Table 3.3** provides a summary of the overall impact on property types from the adjustments recommended in this Study.

Table 3.3: Summary of FY 2018 Assessments with Adjustments

Property Type	Actual	Adjusted	% Change
Residential, vacant, less than or equal to 1 acre	\$ 442,177	\$ 446,396	1.0%
Residential, vacant, greater than 1 acre	49,326	33,309	-32.5%
Residential, improved, less than or equal to 1 acre	375,527	371,749	-1.0%
Residential, improved, greater than 1 acre	17,176	10,706	-37.7%
Non-residential, vacant, less than or equal to 1 acre	7,340	7,435	1.3%
Non-residential, vacant, greater than 1 acre	62,833	66,320	5.6%
Non-residential, improved, less than or equal to 1 acre	1,468	2,379	62.1%
Non-residential, improved, greater than 1 acre	11,157	27,361	145.2%
Non-residential, Golf course	104,525	105,874	1.3%
TOTAL	\$1,075,493	\$1,075,493	-

Note: May not total due to rounding.

The effect of modifications to the application of assessments alone only impact 5.2% of total parcels or 150 parcels. Among those 150 parcels, roughly 64% would experience a decrease in total assessments. **Appendix A** provides a listing of existing and recommended assessment rates by parcel.

4.0 ASSUMPTIONS AND LIMITING CONDITIONS

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

- ▶ This Study and our documentation is intended for the District's use for purposes of activities related to the development of special assessments for the funding of District services and infrastructure. Possession of this Study, or copy thereof, by anyone other than the District does not carry with it the right of publication without prior written permission.
- ▶ GAI has no present or prospective interest in the District and no personal interest with respect to the parties involved. GAI has no bias with respect to the District or the parties involved with this engagement.
- ▶ GAI's compensation for this Report is fee-based and is not contingent upon the development or reporting of a predetermined result that favors the cause of the District.
- ▶ Certain data used in compiling this Study was furnished from sources which we consider reliable; however, we do not guarantee the correctness of such data, although so far as possible, we have checked and/or verified the same and believe it to be accurate.
- ▶ Our services have not focused on legal and regulatory matters although these subjects may have an impact on the information provided. We did not address the possible effects on any specific projects or issues as they may be influenced by present or future federal, state or local legislation, including any bond restrictions, changes in tax structure or tax law, environmental or ecological matters, or interpretations thereof.
- ▶ GAI has no obligation to update the Report for information or knowledge of events or conditions that become available after the date of the report.

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

SPRING LAKE IMPROVEMENT DISTRICT

Un-audited Financial Statements

**As of
April 30, 2019**

**Board of Supervisors Meeting
May 8, 2019**

I. P & L Budget vs. Actual

II. Trial Balance

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

IV. Journal Entries

V. Assessment Collections

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

	Current Year - Actual	YTD Budget - Original	YTD Budget - Revised	Total Budget	Total Budget - Variance	%
Income						
TAX ASSESSMENTS						
Drainage Assessments	366,782.89	461,978.00	0.00	461,978.00	(95,195.11)	79.39%
General Govt. Assessments	331,851.17	416,160.00	0.00	416,160.00	(84,308.83)	79.74%
St Light Assessments	26,198.78	27,925.00	0.00	27,925.00	(1,726.22)	93.82%
Mosquito Assessment	8,732.90	11,586.00	0.00	11,586.00	(2,853.10)	75.37%
Parks Assessments	<u>151,636.33</u>	<u>171,798.00</u>	<u>0.00</u>	<u>171,798.00</u>	<u>(20,161.67)</u>	<u>88.26%</u>
Total TAX ASSESSMENTS	885,202.07	1,089,447.00	0.00	1,089,447.00	(204,244.93)	81.25%
BILLING						
Mosquito on Water Bill	15,607.97	27,151.00	0.00	27,151.00	(11,543.03)	57.49%
St Lights on Water Bill	37,537.50	65,275.00	0.00	65,275.00	(27,737.50)	57.51%
County Right of Ways	2,176.50	4,353.00	0.00	4,353.00	(2,176.50)	50.00%
Total BILLING	55,321.97	96,779.00	0.00	96,779.00	(41,457.03)	57.16%
OTHER REVENUE SOURCES						
FEMA Grant - IRMA	31,371.33	0.00	0.00	0.00	31,371.33	0.00%
Community Center Revenue	900.00	0.00	0.00	0.00	900.00	0.00%
Interest Income	10,430.51	6,200.00	0.00	6,200.00	4,230.51	168.23%
Building Lease	<u>0.00</u>	<u>6,190.00</u>	<u>0.00</u>	<u>6,190.00</u>	<u>(6,190.00)</u>	<u>0.00%</u>
Total OTHER REVENUE SOURCES	42,701.84	12,390.00	0.00	12,390.00	30,311.84	344.65%
Total Income	<u>983,225.88</u>	<u>1,198,616.00</u>	<u>0.00</u>	<u>1,198,616.00</u>	<u>(215,390.12)</u>	<u>82.03%</u>
Expenses						
PERSONNEL						
Salaries	195,588.42	345,091.00	0.00	345,091.00	149,502.58	56.68%
FICA	14,962.70	26,399.00	0.00	26,399.00	11,436.30	56.68%
Pension	8,727.21	18,912.00	0.00	18,912.00	10,184.79	46.15%
Health Insurance	45,163.08	78,107.00	0.00	78,107.00	32,943.92	57.82%
Worker's Compensation	11,810.40	13,781.00	0.00	13,781.00	1,970.60	85.70%
Unemployment	<u>0.00</u>	<u>2,522.00</u>	<u>0.00</u>	<u>2,522.00</u>	<u>2,522.00</u>	<u>0.00%</u>
Total PERSONNEL	276,251.81	484,812.00	0.00	484,812.00	208,560.19	56.98%
MANAGEMENT						
Supervisor Fees	1,400.00	2,400.00	0.00	2,400.00	1,000.00	58.33%
Audit	6,000.00	6,000.00	0.00	6,000.00	0.00	100.00%
Accounting	5,275.00	10,000.00	0.00	10,000.00	4,725.00	52.75%
Travel	3,449.18	5,000.00	0.00	5,000.00	1,550.82	68.98%
Portal Hosting & Support	3,500.00	3,000.00	0.00	3,000.00	(500.00)	116.67%
Legal Advertising	187.26	400.00	0.00	400.00	212.74	46.81%

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

	Current Year - Actual	YTD Budget - Original	YTD Budget - Revised	Total Budget	Total Budget - Variance	%
Planning & Development	776.00	5,000.00	(37.00)	4,963.00	4,187.00	15.64%
Memberships	2,258.75	2,700.00	0.00	2,700.00	441.25	83.66%
Training and Conferences	4,077.88	14,500.00	0.00	14,500.00	10,422.12	28.12%
Attorney	2,800.00	5,600.00	0.00	5,600.00	2,800.00	50.00%
Legal	0.00	12,000.00	0.00	12,000.00	12,000.00	0.00%
Engineering	8,380.00	25,000.00	0.00	25,000.00	16,620.00	33.52%
SL Breeze	2,366.09	5,000.00	0.00	5,000.00	2,633.91	47.32%
Grant Management	4,900.00	8,400.00	0.00	8,400.00	3,500.00	58.33%
Total MANAGEMENT	45,370.16	105,000.00	(37.00)	104,963.00	59,592.84	43.22%
FEES						
Assessment Methodology	1,094.39	0.00	0.00	0.00	(1,094.39)	0.00%
Tax Collection Fees	26,544.53	40,150.00	0.00	40,150.00	13,605.47	66.11%
Recording Fees & Charges	0.00	100.00	0.00	100.00	100.00	0.00%
Total FEES	27,638.92	40,250.00	0.00	40,250.00	12,611.08	68.67%
OPERATING						
Computer Services	1,202.04	3,000.00	0.00	3,000.00	1,797.96	40.07%
Refuse Removal	652.43	1,200.00	0.00	1,200.00	547.57	54.37%
Pest Control	384.00	480.00	0.00	480.00	96.00	80.00%
Telephone	2,070.29	3,765.00	0.00	3,765.00	1,694.71	54.99%
Electric - Offices	1,457.22	2,840.00	0.00	2,840.00	1,382.78	51.31%
Insurance	43,240.68	40,950.00	2,294.00	43,244.00	3.32	99.99%
Insurance Supplies	2,110.87	4,800.00	0.00	4,800.00	2,689.13	43.98%
Postage	527.59	1,100.00	0.00	1,100.00	572.41	47.96%
Fuel & Lubricants	13,380.11	20,000.00	0.00	20,000.00	6,619.89	66.90%
Uniform Rental	1,428.45	3,280.00	0.00	3,280.00	1,851.55	43.55%
Chemicals	8,735.50	35,000.00	0.00	35,000.00	26,264.50	24.96%
Electric - Pump Station	2,832.43	12,000.00	0.00	12,000.00	9,167.57	23.60%
Shop Tools and Supplies	4,543.61	7,200.00	0.00	7,200.00	2,656.39	63.11%
Operating Equipment	5,730.22	9,700.00	0.00	9,700.00	3,969.78	59.07%
Electric - St Lights	53,519.77	92,000.00	0.00	92,000.00	38,480.23	58.17%
Electric - Parks & Median Signs	1,276.36	2,500.00	0.00	2,500.00	1,223.64	51.05%
Total OPERATING	143,091.57	239,815.00	2,294.00	242,109.00	99,017.43	59.10%
MAINTENANCE						
Janitorial	1,294.12	2,400.00	0.00	2,400.00	1,105.88	53.92%
Building Maintenance	0.00	2,500.00	0.00	2,500.00	2,500.00	0.00%
Maintenance-Pump Station	4,911.49	5,000.00	0.00	5,000.00	88.51	98.23%
Maintenance- Canal	2,761.50	5,000.00	0.00	5,000.00	2,238.50	55.23%
Maintenance - Vehicle	3,490.69	4,500.00	0.00	4,500.00	1,009.31	77.57%
Maintenance-Parks	6,887.60	20,000.00	0.00	20,000.00	13,112.40	34.44%
Total MAINTENANCE	19,345.40	39,400.00	0.00	39,400.00	20,054.60	49.10%
DEBT SERVICE						

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

	Current Year - Actual	YTD Budget - Original	YTD Budget - Revised	Total Budget	Total Budget - Variance	%
Debt-SRF STA Loan	65,740.00	65,740.00	0.00	65,740.00	0.00	100.00%
Debt Principal-CSB 10 YR Loan	8,360.31	13,500.00	0.00	13,500.00	5,139.69	61.93%
Debt Interest - CSB 10 Yr Loan	8,651.53	12,500.00	0.00	12,500.00	3,848.47	69.21%
Debt Principal - PS Gen	20,567.96	36,000.00	0.00	36,000.00	15,432.04	57.13%
Debt Interest - PS Gen	5,100.41	8,500.00	0.00	8,500.00	3,399.59	60.00%
Total DEBT SERVICE	108,420.21	136,240.00	0.00	136,240.00	27,819.79	79.58%
RENEWAL & REPLACEMENT						
Renewal & Replacement	98,741.59	90,000.00	(2,257.00)	87,743.00	(10,998.59)	112.54%
Total RENEWAL & REPLACEMENT	98,741.59	90,000.00	(2,257.00)	87,743.00	(10,998.59)	112.54%
OTHER						
Due To Water Fund	0.00	38,100.00	0.00	38,100.00	38,100.00	0.00%
BARK PARK	11,212.86	0.00	0.00	0.00	(11,212.86)	0.00%
Total OTHER	11,212.86	38,100.00	0.00	38,100.00	26,887.14	29.43%
RESERVE FUNDS						
Unreserved Funds	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00%
Total RESERVE FUNDS	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00%
Total Expenses	730,072.52	1,198,617.00	0.00	1,198,617.00	468,544.48	60.91%
Net Income	253,153.36	(1.00)	0.00	(1.00)	253,154.36	...5.94)%

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

	Current Year - Actual	YTD Budget - Original	YTD Budget - Revised	Total Budget	Total Budget - Variance	%
Income						
BILLING						
Impact Fees	1,980.00	0.00	0.00	0.00	1,980.00	0.00%
Water Revenue	355,034.45	588,000.00	0.00	588,000.00	(232,965.55)	60.38%
Meter Fees	2,850.00	0.00	0.00	0.00	2,850.00	0.00%
Backflow Fees	450.00	0.00	0.00	0.00	450.00	0.00%
Total BILLING	360,314.45	588,000.00	0.00	588,000.00	(227,685.55)	61.28%
OTHER REVENUE SOURCES						
Community Center Revenue	100.00	0.00	0.00	0.00	100.00	0.00%
Interest Income	11,442.35	10,000.00	0.00	10,000.00	1,442.35	114.42%
Miscellaneous Income	2,596.79	5,000.00	0.00	5,000.00	(2,403.21)	51.94%
Due from General Fund	0.00	38,100.00	0.00	38,100.00	(38,100.00)	0.00%
Due from Wastewater	0.00	10,000.00	0.00	10,000.00	(10,000.00)	0.00%
Total OTHER REVENUE SOURCES	14,139.14	63,100.00	0.00	63,100.00	(48,960.86)	22.41%
Total Income	374,453.59	651,100.00	0.00	651,100.00	(276,646.41)	57.51%
Expenses						
PERSONNEL						
Salaries	135,598.50	232,753.00	0.00	232,753.00	97,154.50	58.26%
FICA	10,373.41	17,806.00	0.00	17,806.00	7,432.59	58.26%
Pension	5,905.25	13,185.00	0.00	13,185.00	7,279.75	44.79%
Health Insurance	27,940.52	52,921.00	0.00	52,921.00	24,980.48	52.80%
Worker's Compensation	7,991.55	9,696.00	0.00	9,696.00	1,704.45	82.42%
Unemployment	0.00	1,707.00	0.00	1,707.00	1,707.00	0.00%
Total PERSONNEL	187,809.23	328,068.00	0.00	328,068.00	140,258.77	57.25%
MANAGEMENT						
Supervisor Fees	1,050.00	1,800.00	0.00	1,800.00	750.00	58.33%
Audit	3,500.00	4,000.00	0.00	4,000.00	500.00	87.50%
Legal Advertising	0.00	300.00	0.00	300.00	300.00	0.00%
Memberships	1,558.75	2,500.00	0.00	2,500.00	941.25	62.35%
Training and Conferences	1,885.00	7,500.00	0.00	7,500.00	5,615.00	25.13%
Attorney	2,100.00	4,200.00	0.00	4,200.00	2,100.00	50.00%
Engineering	23,240.00	10,000.00	0.00	10,000.00	(13,240.00)	232.40%
Grant Management	5,880.00	10,080.00	0.00	10,080.00	4,200.00	58.33%
Total MANAGEMENT	39,213.75	40,380.00	0.00	40,380.00	1,166.25	97.11%
FEES						
Recording Fees & Charges	75.70	250.00	0.00	250.00	174.30	30.28%
Total FEES	75.70	250.00	0.00	250.00	174.30	30.28%
OPERATING						
Computer Services	5,811.53	12,000.00	0.00	12,000.00	6,188.47	48.43%
Refuse Removal	489.32	900.00	0.00	900.00	410.68	54.37%

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

	Current Year - Actual	YTD Budget - Original	YTD Budget - Revised	Total Budget	Total Budget - Variance	%
Pest Control	105.00	160.00	0.00	160.00	55.00	65.63%
Telephone	2,938.96	4,705.00	0.00	4,705.00	1,766.04	62.46%
Electric - Offices	1,092.87	2,130.00	0.00	2,130.00	1,037.13	51.31%
Insurance	20,590.80	19,500.00	1,100.00	20,600.00	9.20	99.96%
Office Supplies	1,974.49	3,600.00	0.00	3,600.00	1,625.51	54.85%
Postage	2,165.23	4,000.00	0.00	4,000.00	1,834.77	54.13%
Fuel & Lubricants	3,142.35	7,000.00	0.00	7,000.00	3,857.65	44.89%
Uniform Rental	871.22	2,550.00	0.00	2,550.00	1,678.78	34.17%
Contractual Services	550.00	1,500.00	0.00	1,500.00	950.00	36.67%
Potable Water Quality	1,152.50	7,000.00	0.00	7,000.00	5,847.50	16.46%
Electric - Water Plant	6,761.99	12,000.00	0.00	12,000.00	5,238.01	56.35%
Building Lease	0.00	6,190.00	0.00	6,190.00	6,190.00	0.00%
Hydrant Testing	1,724.54	10,000.00	0.00	10,000.00	8,275.46	17.25%
Meter Costs	395.94	1,000.00	0.00	1,000.00	604.06	39.59%
Backflow Valves	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00%
Chemicals	7,669.09	15,000.00	0.00	15,000.00	7,330.91	51.13%
Shop Tools and Supplies	3,033.61	4,800.00	0.00	4,800.00	1,766.39	63.20%
Operating Equipment	2,910.65	5,000.00	0.00	5,000.00	2,089.35	58.21%
Total OPERATING	63,380.09	129,035.00	1,100.00	130,135.00	66,754.91	48.70%
MAINTENANCE						
Janitorial	431.29	800.00	0.00	800.00	368.71	53.91%
Building Maintenance	350.00	1,000.00	0.00	1,000.00	650.00	35.00%
Maintenance-Water Plant	1,889.58	15,000.00	0.00	15,000.00	13,110.42	12.60%
Maintenance-Water Distribution	12,423.09	30,000.00	0.00	30,000.00	17,576.91	41.41%
Maintenance - Vehicle	2,026.97	4,000.00	0.00	4,000.00	1,973.03	50.67%
Total MAINTENANCE	17,120.93	50,800.00	0.00	50,800.00	33,679.07	33.70%
DEBT SERVICE						
Debt Interest - Backhoe	760.38	1,000.00	0.00	1,000.00	239.62	76.04%
Debt Principle - Backhoe	17,620.26	27,000.00	0.00	27,000.00	9,379.74	65.26%
Total DEBT SERVICE	18,380.64	28,000.00	0.00	28,000.00	9,619.36	65.65%
RENEWAL & REPLACEMENT						
Renewal & Replacement	1,387.71	74,567.00	(1,100.00)	73,467.00	72,079.29	1.89%
Total RENEWAL & REPLACEMENT	1,387.71	74,567.00	(1,100.00)	73,467.00	72,079.29	1.89%
Total Expenses	327,368.05	651,100.00	0.00	651,100.00	323,731.95	50.28%
Net Income	47,085.54	0.00	0.00	0.00	47,085.54	0.00%

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

	Current Year - Actual	YTD Budget - Original	YTD Budget - Revised	Total Budget	Total Budget - Variance	%
Income						
BILLING						
Lot Mowing Assessments	149,753.20	202,685.00	0.00	202,685.00	(52,931.80)	73.88%
Total BILLING	149,753.20	202,685.00	0.00	202,685.00	(52,931.80)	73.88%
OTHER REVENUE SOURCES						
Interest Income	3,195.92	2,000.00	0.00	2,000.00	1,195.92	159.80%
Total OTHER REVENUE SOURCES	3,195.92	2,000.00	0.00	2,000.00	1,195.92	159.80%
Total Income	152,949.12	204,685.00	0.00	204,685.00	(51,735.88)	74.72%
Expenses						
PERSONNEL						
Salaries	35,160.79	62,937.00	0.00	62,937.00	27,776.21	55.87%
FICA	2,690.09	4,815.00	0.00	4,815.00	2,124.91	55.87%
Pension	1,699.08	2,668.00	0.00	2,668.00	968.92	63.68%
Health Insurance	7,845.07	19,451.00	0.00	19,451.00	11,605.93	40.33%
Worker's Compensation	2,299.30	3,610.00	0.00	3,610.00	1,310.70	63.69%
Unemployment	0.00	491.00	0.00	491.00	491.00	0.00%
Total PERSONNEL	49,694.33	93,972.00	0.00	93,972.00	44,277.67	52.88%
MANAGEMENT						
Supervisor Fees	700.00	1,200.00	0.00	1,200.00	500.00	58.33%
Audit	3,500.00	3,500.00	0.00	3,500.00	0.00	100.00%
Legal Advertising	0.00	200.00	0.00	200.00	200.00	0.00%
Memberships	21.25	100.00	0.00	100.00	78.75	21.25%
Training and Conferences	10.00	500.00	0.00	500.00	490.00	2.00%
Attorney	1,400.00	2,800.00	0.00	2,800.00	1,400.00	50.00%
Total MANAGEMENT	5,631.25	8,300.00	0.00	8,300.00	2,668.75	67.85%
FEES						
Tax Collection Fees	4,491.14	6,500.00	0.00	6,500.00	2,008.86	69.09%
Recording Fees & Charges	0.00	1,100.00	0.00	1,100.00	1,100.00	0.00%
Total FEES	4,491.14	7,600.00	0.00	7,600.00	3,108.86	59.09%
OPERATING						
Computer Services	601.02	1,413.00	0.00	1,413.00	811.98	42.54%
Refuse Removal	326.21	600.00	0.00	600.00	273.79	54.37%
Pest Control	78.75	120.00	0.00	120.00	41.25	65.63%
Telephone	783.66	1,470.00	0.00	1,470.00	686.34	53.31%
Electric - Offices	728.58	1,420.00	0.00	1,420.00	691.42	51.31%
Insurance	3,431.80	3,250.00	190.00	3,440.00	8.20	99.76%
Office Supplies	1,014.21	2,400.00	0.00	2,400.00	1,385.79	42.26%
Postage	98.19	150.00	0.00	150.00	51.81	65.46%
Fuel & Lubricants	8,626.57	20,000.00	0.00	20,000.00	11,373.43	43.13%
Uniform Rental	917.42	2,050.00	0.00	2,050.00	1,132.58	44.75%
Shop Tools and Supplies	1,982.58	3,200.00	0.00	3,200.00	1,217.42	61.96%
Operating Equipment	2,292.84	3,000.00	0.00	3,000.00	707.16	76.43%

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

	Current Year - Actual	YTD Budget - Original	YTD Budget - Revised	Total Budget	Total Budget - Variance	%
Total OPERATING	<u>20,881.83</u>	<u>39,073.00</u>	<u>190.00</u>	<u>39,263.00</u>	<u>18,381.17</u>	<u>53.18%</u>
MAINTENANCE						
Janitorial	431.26	800.00	0.00	800.00	368.74	53.91%
Maintenance - Vehicle	46.83	1,000.00	0.00	1,000.00	953.17	4.68%
Mainteance-Lot Mowing	3,550.03	20,000.00	0.00	20,000.00	16,449.97	17.75%
Total MAINTENANCE	<u>4,028.12</u>	<u>21,800.00</u>	<u>0.00</u>	<u>21,800.00</u>	<u>17,771.88</u>	<u>18.48%</u>
RENEWAL & REPLACEMENT						
Renewal & Replacement	4,862.04	33,940.00	(190.00)	33,750.00	28,887.96	14.41%
Total RENEWAL & REPLACEMENT	<u>4,862.04</u>	<u>33,940.00</u>	<u>(190.00)</u>	<u>33,750.00</u>	<u>28,887.96</u>	<u>14.41%</u>
Total Expenses	<u>89,588.71</u>	<u>204,685.00</u>	<u>0.00</u>	<u>204,685.00</u>	<u>115,096.29</u>	<u>43.77%</u>
Net Income	<u>63,360.41</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>63,360.41</u>	<u>0.00%</u>

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

	Current Year - Actual	YTD Budget - Original	YTD Budget - Revised	Total Budget	Total Budget - Variance	%
Income						
BILLING						
Wastewater Revenue	124,709.76	200,000.00	0.00	200,000.00	(75,290.24)	62.35%
Total BILLING	124,709.76	200,000.00	0.00	200,000.00	(75,290.24)	62.35%
OTHER REVENUE SOURCES						
Interest Income	182.06	250.00	0.00	250.00	(67.94)	72.82%
Surplus Funds Forward	0.00	11,000.00	0.00	11,000.00	(11,000.00)	0.00%
SRF- Wastewater	1,226,042.00	0.00	0.00	0.00	1,226,042.00	0.00%
Total OTHER REVENUE SOURCES	1,226,224.06	11,250.00	0.00	11,250.00	1,214,974.06	...99.77%
Total Income	1,350,933.82	211,250.00	0.00	211,250.00	1,139,683.82	639.50%
Expenses						
PERSONNEL						
Salaries	20,547.06	36,928.00	0.00	36,928.00	16,380.94	55.64%
FICA	1,571.30	2,825.00	0.00	2,825.00	1,253.70	55.62%
Pension	970.65	2,178.00	0.00	2,178.00	1,207.35	44.57%
Health Insurance	4,481.75	9,670.00	0.00	9,670.00	5,188.25	46.35%
Worker's Compensation	1,313.56	1,795.00	0.00	1,795.00	481.44	73.18%
Unemployment	0.00	281.00	0.00	281.00	281.00	0.00%
Total PERSONNEL	28,884.32	53,677.00	0.00	53,677.00	24,792.68	53.81%
MANAGEMENT						
Supervisor Fees	350.00	600.00	0.00	600.00	250.00	58.33%
Audit	500.00	500.00	0.00	500.00	0.00	100.00%
Legal Advertising	184.54	100.00	0.00	100.00	(84.54)	184.54%
Memberships	21.25	100.00	0.00	100.00	78.75	21.25%
Attorney	700.00	1,400.00	0.00	1,400.00	700.00	50.00%
Legal	2,135.00	12,000.00	0.00	12,000.00	9,865.00	17.79%
Grant Management	13,720.00	23,520.00	0.00	23,520.00	9,800.00	58.33%
Total MANAGEMENT	17,610.79	38,220.00	0.00	38,220.00	20,609.21	46.08%
OPERATING						
Computer Services	300.47	500.00	0.00	500.00	199.53	60.09%
Refuse Removal	163.08	300.00	0.00	300.00	136.92	54.36%
Pest Control	26.25	40.00	0.00	40.00	13.75	65.63%
Telephone	391.78	735.00	0.00	735.00	343.22	53.30%
Electric - Offices	364.21	710.00	0.00	710.00	345.79	51.30%
Insurance	1,372.72	1,300.00	74.00	1,374.00	1.28	99.91%
Office Supplies	556.23	1,200.00	0.00	1,200.00	643.77	46.35%
Fuel & Lubricants	624.10	1,062.00	0.00	1,062.00	437.90	58.77%
Uniform Rental	322.12	820.00	0.00	820.00	497.88	39.28%
Contractual Services	6,000.00	12,000.00	0.00	12,000.00	6,000.00	50.00%
Wastewater Testing	750.00	2,000.00	0.00	2,000.00	1,250.00	37.50%
Electric - Wastewater Plant	2,263.32	2,500.00	0.00	2,500.00	236.68	90.53%
Chemicals	1,673.75	5,000.00	0.00	5,000.00	3,326.25	33.48%
Shop Tools and Supplies	704.47	800.00	0.00	800.00	95.53	88.06%

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

	Current Year - Actual	YTD Budget - Original	YTD Budget - Revised	Total Budget	Total Budget - Variance	%
Operating Equipment	1,925.02	4,000.00	(74.00)	3,926.00	2,000.98	49.03%
Total OPERATING	17,437.52	32,967.00	0.00	32,967.00	15,529.48	52.89%
MAINTENANCE						
Sludge Removal	840.00	3,000.00	0.00	3,000.00	2,160.00	28.00%
Maintenance - Wastewater	2,814.00	10,000.00	0.00	10,000.00	7,186.00	28.14%
Total MAINTENANCE	3,654.00	13,000.00	0.00	13,000.00	9,346.00	28.11%
RENEWAL & REPLACEMENT						
Renewal & Replacement	2,300.30	20,000.00	0.00	20,000.00	17,699.70	11.50%
Total RENEWAL & REPLACEMENT	2,300.30	20,000.00	0.00	20,000.00	17,699.70	11.50%
OTHER						
Due To Water Fund	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00%
Debt - Interest Line of Credit	6,336.51	25,000.00	0.00	25,000.00	18,663.49	25.35%
Debt-SRF Wastewater Plant	1,498,375.88	11,016.00	0.00	11,016.00	(1,487,359.88)	...01.81%
Total OTHER	1,504,712.39	46,016.00	0.00	46,016.00	(1,458,696.39)	...69.98%
RESERVE FUNDS						
Unreserved Funds	0.00	7,370.00	0.00	7,370.00	7,370.00	0.00%
Total RESERVE FUNDS	0.00	7,370.00	0.00	7,370.00	7,370.00	0.00%
Total Expenses	1,574,599.32	211,250.00	0.00	211,250.00	(1,363,349.32)	745.37%
Net Income	(223,665.50)	0.00	0.00	0.00	(223,665.50)	0.00%

Spring Lake Improvement District
Normal Trial Balance - Trial Balance by Fund
01 - General Fund
From 4/1/2019 Through 4/30/2019

Account Code	Account Title	Debit Balance	Credit Balance
101100	Cash Operating	47,311.67	
101200	State Board Fund A	2,639.93	
101300	State Board R & R Fund A	3,057.22	
101600	Emergency Fund	74,949.62	
101701	Capital Reserves - Drainage	64,323.81	
101800	Renewal & Replacement	65,002.18	
101802	Renewal & Replacement - Parks	3,106.64	
101804	Renewal & Replacement - Mosquito	3,193.71	
101901	Operating - General Fund Reserves	815,137.34	
101902	Operating - Parks Reserves	824.50	
101903	Operating - St Light Reserves	6,329.89	
101907	SRF-STA Debt Service	65,835.51	
115200	A/R-Billing	10,019.39	
117000	Allowance for Uncollectible A/R		2,331.70
133100	Due from Other Govt - PY Taxes	621,632.65	
133200	Allowance for doubtful - due from Other Govt.		621,632.65
207103	Due To Water		38,100.00
220347	Community Center Deposits		50.00
229100	Due to AFLAC		302.55
229105	Due to Washington Mutual		11.50
229107	Due to Lincoln		30.13
229200	Due to New York Life		77.86
229700	SEP/IRA Employee Contribution		139.61
229800	Roth IRA - Employee Contribution		143.75
271000	Unreserved Fund Balance		802,159.00
319100	Drainage Assessments		366,782.89
325200	General Govt. Assessments		331,851.17
331800	FEMA Grant - IRMA		31,371.33
343100	St Light Assessments		26,198.78
343900	Mosquito Assessment		8,732.90
347200	Parks Assessments		151,636.33
347205	Community Center Revenue		900.00
349200	Mosquito on Water Bill		15,607.97
349300	St Lights on Water Bill		37,537.50
349400	County Right of Ways		2,176.50
361100	Interest Income		10,430.51
511110	Supervisor Fees	1,400.00	
513120	Salaries	195,588.42	
513210	FICA	14,962.70	
513220	Pension	8,727.21	
513230	Health Insurance	45,163.08	
513240	Worker's Compensation	11,810.40	
513310	Assessment Methodology	1,094.39	
513318	Tax Collection Fees	26,544.53	
513320	Audit	6,000.00	
513325	Accounting	5,275.00	
513342	Computer Services	1,202.04	
513343	Refuse Removal	652.43	
513344	Pest Control	384.00	
513345	Janitorial	1,294.12	
513400	Travel	3,449.18	
513410	Portal Hosting & Support	3,500.00	
513415	Telephone	2,070.29	
513430	Electric - Offices	1,370.46	

Spring Lake Improvement District
Normal Trial Balance - Trial Balance by Fund
01 - General Fund
From 4/1/2019 Through 4/30/2019

Account Code	Account Title	Debit Balance	Credit Balance
513450	Insurance	43,240.68	
513480	Legal Advertising	187.26	
513490	Planning & Development	776.00	
513510	Office Supplies	2,089.59	
513520	Postage	527.59	
513525	Fuel & Lubricants	13,380.11	
513527	Uniform Rental	1,428.45	
513542	Memberships	2,258.75	
513550	Training and Conferences	4,077.88	
513630	Renewal & Replacement	51,736.17	
514310	Attorney	2,800.00	
515310	Engineering	8,380.00	
517712	Debt-SRF STA Loan	65,740.00	
517715	Debt Principal-CSB 10 YR Loan	7,292.72	
517725	Debt Interest - CSB 10 Yr Loan	7,592.64	
517731	Debt Principal - PS Gen	20,567.96	
517732	Debt Interest - PS Gen	5,100.41	
519410	SL Breeze	2,366.09	
537520	Chemicals	4,078.70	
538340	Grant Management	4,900.00	
538430	Electric - Pump Station	2,832.43	
538460	Maintenance-Pump Station	2,804.49	
538465	Maintenance- Canal	2,186.30	
538466	Maintenance - Vehicle	3,490.69	
538526	Shop Tools and Supplies	4,543.61	
538527	Operating Equipment	4,830.72	
541430	Electric - St Lights	45,875.03	
572430	Electric - Parks & Median Signs	1,167.59	
572460	Maintenance-Parks	6,887.60	
572802	BARK PARK	11,212.86	
	Total 01 - General Fund	2,448,204.63	2,448,204.63

Spring Lake Improvement District
Normal Trial Balance - Trial Balance by Fund
41 - Water Fund
From 4/1/2019 Through 4/30/2019

Account Code	Account Title	Debit Balance	Credit Balance
101100	Cash Operating	131,994.49	
101200	State Board Fund A	12,249.91	
101300	State Board R & R Fund A	10,908.13	
101700	Capital Reserves - Water	173,445.62	
101800	Renewal & Replacement	697,438.73	
101900	Operating Reserve	6,491.27	
101906	Personnel Reserves	209.65	
102100	Petty Cash	100.00	
102101	Water Angel Fund	428.08	
115200	A/R-Billing	60,998.32	
115500	A/R WA Deposits	250.00	
117000	Allowance for Uncollectible A/R		12,828.38
131105	Due from General Fund	38,100.00	
131107	Due from Wastewater	195,000.00	
161900	Land-Water Fund	7,014.20	
162900	Buildings-Water	284,120.58	
163900	Accumulated Depreciation		2,787,981.74
164912	Water System	3,047,441.96	
166902	Equipment-Enterprise Funds	503,435.41	
203903	Capital Lease Payable		33,741.24
207101	Street Lights on Water Bill		8.81
207102	Mosquito on Water Bill		0.66
207105	Wastewater on Water Bill		46.60
210100	Compensated Absences		14,530.00
220100	Customer Deposits		51,475.25
220200	Refunds		146.51
229100	Due to AFLAC		319.36
229105	Due to Washington Mutual		12.24
229107	Due to Lincoln		2.72
229200	Due to New York Life		44.38
229700	SEP/IRA Employee Contribution		60.37
229800	Roth IRA - Employee Contribution		437.50
271000	Unreserved Fund Balance		2,215,881.00
324210	Impact Fees		1,980.00
343300	Water Revenue		355,034.45
343302	Meter Fees		2,850.00
343303	Backflow Fees		450.00
347205	Community Center Revenue		100.00
361100	Interest Income		11,442.35
369903	Miscellaneous Income		2,596.79
511110	Supervisor Fees	1,050.00	
513120	Salaries	135,598.50	
513210	FICA	10,373.41	
513220	Pension	5,905.25	
513230	Health Insurance	27,940.52	
513240	Worker's Compensation	7,991.55	
513320	Audit	3,500.00	
513342	Computer Services	5,811.53	
513343	Refuse Removal	489.32	
513344	Pest Control	105.00	
513345	Janitorial	431.29	
513415	Telephone	2,734.47	
513430	Electric - Offices	1,027.80	
513450	Insurance	20,590.80	
513491	Recording Fees & Charges	75.70	

Spring Lake Improvement District
Normal Trial Balance - Trial Balance by Fund
41 - Water Fund
From 4/1/2019 Through 4/30/2019

<u>Account Code</u>	<u>Account Title</u>	<u>Debit Balance</u>	<u>Credit Balance</u>
513510	Office Supplies	1,958.53	
513520	Postage	2,165.23	
513525	Fuel & Lubricants	3,142.35	
513527	Uniform Rental	871.22	
513542	Memberships	1,558.75	
513550	Training and Conferences	1,885.00	
513620	Building Maintenance	350.00	
513630	Renewal & Replacement	1,387.71	
514310	Attorney	2,100.00	
515310	Engineering	23,240.00	
533072	Debt Interest - Backhoe	711.95	
533340	Contractural Services	550.00	
533348	Potable Water Quality	1,152.50	
533430	Electric - Water Plant	6,761.99	
533441	Debt Principle - Backhoe	15,371.11	
533460	Maintenance-Water Plant	1,889.58	
533525	Maintenance-Water Distribution	10,431.89	
533630	Hydrant Testing	1,724.54	
533635	Meter Costs	395.94	
537520	Chemicals	7,669.09	
538340	Grant Management	5,880.00	
538466	Maintenance - Vehicle	2,026.97	
538526	Shop Tools and Supplies	3,033.61	
538527	Operating Equipment	2,460.90	
	Total 41 - Water Fund	5,491,970.35	5,491,970.35

Spring Lake Improvement District
Normal Trial Balance - Trial Balance by Fund
42 - Lot Mowing Fund
From 4/1/2019 Through 4/30/2019

Account Code	Account Title	Debit Balance	Credit Balance
101100	Cash Operating	51,038.58	
101200	State Board Fund A	1,921.10	
101800	Renewal & Replacement	95,257.23	
101900	Operating Reserve	187,483.30	
101906	Personnel Reserves	2,034.77	
115200	A/R-Billing	45,891.74	
117000	Allowance for Uncollectible A/R		45,891.74
133100	Due from Other Govt - PY Taxes	137,310.20	
133200	Allowance for doubtful - due from Other Govt.		137,310.20
163900	Accumulated Depreciation		146,645.62
166902	Equipment-Enterprise Funds	265,328.92	
210100	Compensated Absences		4,670.00
229100	Due to AFLAC		70.25
229105	Due to Washington Mutual		8.16
229107	Due to Lincoln	4.49	
229200	Due to New York Life	1.64	
229700	SEP/IRA Employee Contribution		68.32
229800	Roth IRA - Employee Contribution		12.50
271000	Unreserved Fund Balance		387,731.00
343901	Lot Mowing Assessments		149,753.20
361100	Interest Income		3,195.92
511110	Supervisor Fees	700.00	
513120	Salaries	35,160.79	
513210	FICA	2,690.09	
513220	Pension	1,699.08	
513230	Health Insurance	7,845.07	
513240	Worker's Compensation	2,299.30	
513318	Tax Collection Fees	4,491.14	
513320	Audit	3,500.00	
513342	Computer Services	601.02	
513343	Refuse Removal	326.21	
513344	Pest Control	78.75	
513345	Janitorial	431.26	
513415	Telephone	783.66	
513430	Electric - Offices	685.20	
513450	Insurance	3,431.80	
513510	Office Supplies	1,003.57	
513520	Postage	98.19	
513525	Fuel & Lubricants	8,626.57	
513527	Uniform Rental	917.42	
513542	Memberships	21.25	
513550	Training and Conferences	10.00	
513630	Renewal & Replacement	4,862.04	
514310	Attorney	1,400.00	
538466	Maintenance - Vehicle	46.83	
538526	Shop Tools and Supplies	1,982.58	
538527	Operating Equipment	1,843.09	
539460	Maintenance-Lot Mowing	3,550.03	
	Total 42 - Lot Mowing Fund	875,356.91	875,356.91

Spring Lake Improvement District
Normal Trial Balance - Trial Balance by Fund
43 - Wastewater
From 4/1/2019 Through 4/30/2019

Account Code	Account Title	Debit Balance	Credit Balance
101100	Cash Operating	377,034.10	
101908	SRF-Wastewater Debt Service	11,018.36	
115200	A/R-Billing	16,136.95	
161902	Land-Wastewater	93,115.93	
162902	Buildings-Wastewater	5,192.50	
163900	Accumulated Depreciation		10,871.60
164914	Wastewater System	20,971.00	
166902	Equipment-Enterprise Funds	1,399.99	
169903	Construction in Progress-Wastewater	359,368.81	
203905	Due to Line of Credit		550,000.00
203908	SRF-Wastewater Loan		216,000.00
207103	Due To Water		195,000.00
210100	Compensated Absences		3,999.00
229100	Due to AFLAC		12.18
229105	Due to Washington Mutual		0.23
229107	Due to Lincoln		5.43
229200	Due to New York Life	6.31	
229700	SEP/IRA Employee Contribution		4.20
229800	Roth IRA - Employee Contribution		31.25
271000	Unreserved Fund Balance		129,607.00
343500	Wastewater Revenue		124,709.76
361100	Interest Income		182.06
369908	SRF- Wastewater		1,226,042.00
511110	Supervisor Fees	350.00	
513120	Salaries	20,547.06	
513210	FICA	1,571.30	
513220	Pension	970.65	
513230	Health Insurance	4,481.75	
513240	Worker's Compensation	1,313.56	
513320	Audit	500.00	
513342	Computer Services	300.47	
513343	Refuse Removal	163.08	
513344	Pest Control	26.25	
513415	Telephone	391.78	
513430	Electric - Offices	342.52	
513450	Insurance	1,372.72	
513480	Legal Advertising	184.54	
513510	Office Supplies	550.92	
513525	Fuel & Lubricants	624.10	
513527	Uniform Rental	322.12	
513542	Memberships	21.25	
513630	Renewal & Replacement	2,300.30	
514310	Attorney	700.00	
514315	Legal	2,135.00	
517733	Debt - Interest Line of Credit	6,336.51	
533340	Contractual Services	6,000.00	
535340	Wastewater Testing	750.00	
535430	Electric - Wastewater Plant	2,225.76	
535435	Sludge Removal	840.00	
535460	Maintenance - Wasterwater	500.00	
535650	Debt-SRF Wastewater Plant	1,498,375.88	
537520	Chemicals	1,673.75	
538340	Grant Management	13,720.00	
538526	Shop Tools and Supplies	704.47	
538527	Operating Equipment	1,925.02	

Spring Lake Improvement District
 Normal Trial Balance - Trial Balance by Fund
 43 - Wastewater
 From 4/1/2019 Through 4/30/2019

<u>Account Code</u>	<u>Account Title</u>	<u>Debit Balance</u>	<u>Credit Balance</u>
	Total 43 - Wastewater	2,456,464.71	2,456,464.71
Report Total		11,271,996.60	11,271,996.60
Report Difference		0.00	

Spring Lake Improvement District
 Check/Voucher Register - SLID-Check Register
 101100 - Cash Operating
 From 4/1/2019 Through 4/30/2019

Check Date	Check Number	Payee	Check Amount	Transaction Description	Spoiled
4/1/2019	100018842	ABILA	303.00	APRIL 2019 MIP FUND ACCOUNTING	No
4/2/2019	14895	KELLY-ANN WRIGHT	12.03	DEPOSIT REFUND 6008 CANDLER TERRACE	No
4/2/2019	14896	KARL MANCUSO	53.64	DEPOSIT REFUND 6213 CANDLER TERRACE	No
4/2/2019	14897	ALAN LEVIN	86.79	DEPOSIT REFUND 312 BLAZING STAR ROAD	No
4/2/2019	14898	DENEEN GARRETT	66.69	DEPOSIT REFUND 1316 DUANE PALMER BLVD	No
4/2/2019	14899	HOMES BY HANDLEY	82.36	DEPOSIT REFUND 8809 MONSERRAT ROAD	No
4/2/2019	14900	PATRICIA HEADLEY	345.06	REFUND OVERPAYMENTS AND DEPOSIT METER PULLED 401 BLOSSOM DRI	No
4/2/2019	14901	REMAX REALTY PLUS	34.83	DEPOSIT REFUND 6932 KENWOOD PLACE	No
4/2/2019	14902	Bill Lawens	100.00	APRIL 2019 MEETING	No
4/2/2019	14903	William Nielander	1,000.00	APRIL 2019 RETAINER	No
4/2/2019	14904	Brian Acker	100.00	APRIL 2019 MEETING	No
4/2/2019	14905	CENTER STATE BANK	1,346.36	LOC INTEREST ACCT 402122298	No
4/2/2019	14906	Central Security & Electronics, Inc.	40.00	SECURITY ALARM SERVICE AT WATER PLANT	No
4/2/2019	14907	COLE AUTO SUPPLY	109.99	BRAKE KITS, PADS, ROTORS	No
4/2/2019		COLE AUTO SUPPLY	68.94	CLEANER	No
4/2/2019		COLE AUTO SUPPLY	23.98	DISPOSABLE GLOVES	No
4/2/2019		COLE AUTO SUPPLY	10.75	FUEL LINE	No
4/2/2019		COLE AUTO SUPPLY	83.83	FUEL PUMP, WIPER BLADES	No
4/2/2019		COLE AUTO SUPPLY	129.82	GREASE	No
4/2/2019		COLE AUTO SUPPLY	211.72	GROVE LOCK KIT	No
4/2/2019		COLE AUTO SUPPLY	10.66	OIL FILTER	No
4/2/2019	14908	CORE & MAIN	1,120.00	CLAMPS	No
4/2/2019		CORE & MAIN	840.00	PVC PIPE	No
4/2/2019		CORE & MAIN	385.00	PVC PIPE FOR BARK PARK	No
4/2/2019		Craig A. Smith & Associates	1,500.00	PROFESSIONAL SERVICES THROUGH FEBRUARY 28, 2019	No
4/2/2019	14909	Deborah Cleveland	200.00	APRIL 2019 CLEANING	No
4/2/2019	14910	EMC WIRELESS	247.50	INSTALL LIGHTS JR TRUCK	No
4/2/2019	14911	EMPIRE PIPE & SUPPLY	45.50	METER BOXES	No
4/2/2019	14912	Excavation Point	391,846.50	PAY APP NO 6 WWT PLANT CONSTRUCTION	No
4/2/2019	14913	Florida Sod of Highlands County, Inc.	7,776.00	SOD FOR STA	No
4/2/2019	14914	Flowers Chemical Laboratories	122.50	WATER SAMPLES	No
4/2/2019	14915	FLORIDA STORMWATER ASSOCIATION	30.00	SWU MANUAL	No
4/2/2019	14916	Gary Behrendt	100.00	APRIL 2019 MEETING	No
4/2/2019	14917	Glissons Animal Supply Inc.	124.00	1 X 6 BOARDS AND SCREWS	No
4/2/2019	14918	HAWKINS INC	537.00	LIQUID BLEACH	No
4/2/2019	14919	Highlands County Board of Commissioners	17,651.79	ASPHALT PAVING FOR PUMP STATION AND BARK PARK	No
4/2/2019	14920	JOE TROIA	200.00	MARCH 2019 STEP SYSTEM MONITORING	No

Spring Lake Improvement District
 Check/Voucher Register - SLID-Check Register
 101100 - Cash Operating
 From 4/1/2019 Through 4/30/2019

Check Date	Check Number	Payee	Check Amount	Transaction Description	Spoiled
4/2/2019	14922	Lakeside Air Conditioning INC	75.00	AC REPAIR AT COMMUNITY CENTER	No
4/2/2019	14923	Laye's Tire Service	53.82	PARKS MOWER TIRES	No
4/2/2019	14924	Leon A Van Jr.	100.00	APRIL 2019 MEETING	No
4/2/2019	14925	Mainstay Funds	708.50	1ST QUARTER 2019 SEP IRA	No
4/2/2019	14926	Mainstay Funds	8,891.52	1ST QUARTER 2019 MAINSTAY PENSION	No
4/2/2019	14927	Mainstay Funds	1,625.00	1ST QUARTER 2019 ROTH IRA	No
4/2/2019	14928	OFFICE DEPOT BUSINESS CREDIT	14.99	32 GB SD CARD	No
4/2/2019		OFFICE DEPOT BUSINESS CREDIT	113.97	BATTERY BACKUP, ENVELOPES, MARKERS	No
4/2/2019		OFFICE DEPOT BUSINESS CREDIT	29.99	CALCULATOR	No
4/2/2019		OFFICE DEPOT BUSINESS CREDIT	12.59	CAMERA CASE	No
4/2/2019		OFFICE DEPOT BUSINESS CREDIT	17.37	CLIPS	No
4/2/2019		OFFICE DEPOT BUSINESS CREDIT	159.99	POWERSHOT CAMERA	No
4/2/2019		OFFICE DEPOT BUSINESS CREDIT	17.19	SD CARD READER	No
4/2/2019		OFFICE DEPOT BUSINESS CREDIT	77.49	TONER CARTRIDGE FAX MACHINE	No
4/2/2019	14929	Pugh Utilities Services, Inc	800.00	WASTEWATER OPERATIONS	No
4/2/2019	14930	SAFETY-KLEEN SYSTEMS INC	140.46	FUEL CLEANING	No
4/2/2019	14931	Short Environmental Laboratories, Inc.	125.00	WATEWATER SAMPLES	No
4/2/2019	14932	Taylor Oil	2,890.67	GAS AND DIESEL FUEL	No
4/2/2019	14933	Taylor Rental	448.25	24' TRIMMER	No
4/2/2019	14934	Tim Mckenna	100.00	APRIL 2019 MEETING	No
4/2/2019	14935	TONY PLYLEY	222.86	APRIL 2019 HEALTH REIMBURSEMENT	No
4/2/2019	14936	Two Boring Kin	378.00	DIRECTIONAL BORE HOLLY DRIVE	No
4/2/2019	14937	Unifirst Corporation	186.34	UNIFORM AND JANITORIAL SERVICE	No
4/2/2019		Unifirst Corporation	188.63	UNIFORM AND JANITORIAL SERVICE	No
4/2/2019	14938	USA Blue Book	38.94	AUTHORIZED PERSONNEL ONLY SIGNS	No
4/2/2019	14939	Wal-Mart Community	118.80	STAFF TRAINING	No
4/2/2019	14940	Waste Connections of Florida	192.00	APRIL 2019 COMMUNITY CENTER	No
4/2/2019		Waste Connections of Florida	235.00	APRIL 2019 SERVICE	No
4/2/2019		Xerox Corporation	152.77	MARCH 2019 SERVICE	No
4/2/2019	14941	Craig A. Smith & Associates	15,797.00	WASTEWATER CONSTRUCTION SERVICES	No
4/9/2019	14942	LEONARD COCHRAN	5.96	DEPOSIT REFUND 7409 ROLLING HILLS ROAD	No
4/9/2019	14943	Clifton Larson Allen LLP	800.00	MARCH 2019 ACCOUNTING	No
4/9/2019	14944	CORE & MAIN	1,344.00	METER BOXES	No
4/9/2019	14945	CWS FABRICATION & HYDRAULICS INC	120.00	DISASSEMBLE CYLINDER	No
4/9/2019	14946	FERGUSON WATERWORKS	719.58	BRASS FITTINGS	No
4/9/2019	14947	Fields Equipment Company, Inc.	293.50	REPLACED HYDRAULIC PUMP	No
4/9/2019	14948	Florida Sod of Highlands County, Inc.	6,264.00	SOD FOR STA	No
4/9/2019	14949	Flowers Chemical Laboratories	147.50	WATER SAMPLES	No
4/9/2019	14950	Glissons Animal Supply Inc.	87.90	AUTOMATIC WATERER	No
4/9/2019	14951				No

Spring Lake Improvement District
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 From 4/1/2019 Through 4/30/2019

Check Date	Check Number	Payee	Check Amount	Transaction Description	Spoiled
4/9/2019	14952	Laye's Tire Service	659.15	TIRES FOR D-5 TRUCK	No
4/9/2019	14953	New York Life	152.18	EMPLOYEE PAID LIFE INSURANCE	No
4/9/2019	14954	Preferred Governmental Insurance Trust	2,218.58	WORKERS COMP	No
4/9/2019	14955	Ring Power Corporation	184.26	CABLE FOR BACKHOE	No
4/9/2019		Ring Power Corporation	202.25	FILTER ELEMENT FOR MOWTRIM	No
4/9/2019		Ring Power Corporation	524.67	SEAL KIT FOR MOWTRIM	No
4/9/2019		Ring Power Corporation	123.14	SWITCH FOR BACKHOE	No
4/9/2019		Ring Power Corporation	155.57	WINDOW FOR MOWTRIM	No
4/9/2019	14956	Somers Irrigation	24.74	PARTS FOR WATER FOUNTAIN	No
4/9/2019	14957	STREAMLINE	3,500.00	MIGRATION SERVICES FOR NEW WEBSITE	No
4/9/2019	14958	Sunshine State One Call of Florida Inc.	21.45	MARCH 2019 LOCATE TICKETS	No
4/9/2019	14959	Tractor Supply Credit Plan	17.98	CATEERPILLAR YELLOW SPRAY	No
4/9/2019	14960	Triangle Hardware	52.68	ANCHOR WEDGE, BLADES, HOSE	No
4/9/2019		Triangle Hardware	17.96	AUTO UNDERCOATING, ROOF NAILS	No
4/9/2019		Triangle Hardware	22.47	BRASS ELBOW, VALVE, BUSHING	No
4/9/2019		Triangle Hardware	53.55	CABLE TIES, IMPACT SETTER	No
4/9/2019		Triangle Hardware	8.67	GALV PIPE, BUSINGS, COUPLINGS	No
4/9/2019		Triangle Hardware	34.93	GALV PIPE, HOSE BIBB, TAPE	No
4/9/2019		Triangle Hardware	35.98	GALV RED BUSHING, CAULK	No
4/9/2019		Triangle Hardware	0.42	METRIC HEX BOLTS	No
4/9/2019		Triangle Hardware	33.60	NUTS AND BOLTS	No
4/9/2019	14961	Unifirst Corporation	161.45	UNIFORM AND JANITORIAL SERVICES	No
4/9/2019	14962	WHISLER & ASSOCIATES, P.A.	325.00	60' INGRESS/EGRESS DESCRIPTION EAST SIDE WATER PLANT NO 2	No
4/9/2019	14963	FL DEPT OF FINANCIAL SERVICES	131.48	UNCLAIMED PROPERTY 2018 (COUPON 148597)	No
4/10/2019	14964	BAY PORT VALVE FITTING, INC.	1,602.18	TRASH GATE PIPES	No
4/18/2019	14965	Arrow Environmental Services	175.00	QUARTERLY PEST CONTROL	No
4/18/2019	14966	Bagwell Lumber	36.35	LUMBER	No
4/18/2019	14967	Crystal Springs	35.34	MONTHLY SERVICE	No
4/18/2019	14968	Data Flow Systems Inc.	270.44	RIM REPAIRS RMA	No
4/18/2019	14969	Florida Sod of Highlands County, Inc.	7,560.00	SOD FOR STA	No
4/18/2019	14970	FLORIDA STORMWATER ASSOCIATION	344.00	FSA ANNUAL CONFERENCE	No
4/18/2019	14971	Glissons Animal Supply Inc.	8.39	DOG BOWL CHAIN	No
4/18/2019	14972	Guardian Community Resource Mgmt, Inc	700.00	APRIL 2019 TASK ORDER 1 STORMWATER	No
4/18/2019		Guardian Community Resource Mgmt, Inc	1,960.00	APRIL 2019 TASK ORDER 2 WASTEWATER	No
4/18/2019		Guardian Community Resource Mgmt, Inc	840.00	APRIL 2019 TASK ORDER 3 DRINKING WATER	No

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Check Date	Check Number	Payee	Check Amount	Transaction Description	Spilled
4/18/2019	14973	HAWKINS INC	524.50	LIQUID BLEACH	No
4/18/2019	14974	LINCOLN FINANCIAL GROUP	50.26	EMPLOYEE PAID STD	No
4/18/2019	14975	Mine & Mill Supply Co.	83.62	ANGLE BRACKETS	No
4/18/2019	14976	SIGNTASTIC INC	122.00	SIGNS FOR BARK PARK	No
4/18/2019	14977	Somers Irrigation	325.27	MALE ADAPTOR, COUPLINGS, CLAMPS	No
4/18/2019	14978	Taylor Rental	32.40	ROPE AND HANDLE	No
4/18/2019	14979	Unifirst Corporation	165.48	UNIFORM AND JANITORIAL SERVICE	No
4/18/2019	14980	WASHINGTON NATIONAL INSURANCE COMPANY	42.84	EMPLOYEE PAID SUPPLEMENTAL INSURANCE	No
4/16/2019	197152	Aflac	938.90	EMPLOYEE PAID SUPPLEMENTAL	No
4/17/2019	19730262	Caterpillar Financial Services Corporation	2,297.58	APRIL 2019 BACKHOE	No
4/24/2019	2493019	Amazon.Com	28.98	TALL KITCHEN GARBAGE BAGS	No
4/24/2019	3845027	Amazon.Com	53.68	TOILET PAPER AND PAPER TOWELS	No
4/17/2019	500610305416	United Health Care Insurance Company	7,144.56	MAY 2019 HEALTH INSURANCE	No
4/12/2019	6878856	RACKSPACE	67.83	MONTHLY EMAIL SERVICE	No
4/18/2019	786526	CALIFORNIA STATE UNIVERSITY, SACRAMENTO	158.00	WATER DISTRIBUTION COURSE M THOMPSON	No
4/9/2019	944894	STATE OF FLORIDA DEPT OF FINANCIAL SERVICES	32,870.00	SRF DEBT SERVICE PAYMENT NO 4 SWSRF280500	No
4/9/2019	944898	STATE OF FLORIDA DEPT OF FINANCIAL SERVICES	5,508.00	SRF WWT DEBT PAYMENT NO. 1 CWSRF 280510	No
4/22/2019	CL31124360...	Century Link	71.74	APRIL 2019 C CENTER TELEPHONE	No
4/22/2019	CL31145122...	Century Link	277.06	APRIL 2019 MAINT SHOP PHONES	No
4/22/2019	CL31170007...	Century Link	283.63	APRIL 2019 DISTRICT OFFICE PHONES	No
4/6/2019	CSB10YRAP...	CENTER STATE BANK	2,126.48	APRIL 2019 10 YEAR CAP LOAN	No
4/25/2019	CSB5YRCAP...	CENTER STATE BANK	3,666.91	APRIL 2019 5 YR CAP PS GENERATOR	No
4/17/2019	DE06393280...	Duke Energy	14.63	MARCH 2019 LAKEVIEW DRIVE SIGN	No
4/29/2019	DE15329913...	Duke Energy	245.26	APRIL 2019 MAINT SHOP	No
4/29/2019	DE21599614...	Duke Energy	332.85	APRIL 2019 SEWER PLANT	No
4/29/2019	DE26379375...	Duke Energy	23.70	APRIL 2019 OAK LEAFE LIFT STATION	No
4/17/2019	DE30895512...	Duke Energy	14.87	MARCH 2019 MONTE REAL	No
4/17/2019	DE39774503...	Duke Energy	20.04	MARCH 2019 SPRING LAKE BLVD PUMP	No
4/17/2019	DE55044046...	Duke Energy	13.11	MARCH 2019 US HWY 98 ENTRANCE	No
4/17/2019	DE60412074...	Duke Energy	14.75	MARCH 2019 VILLAGE VI RED CEDAR	No
4/17/2019	DE67991560...	Duke Energy	192.57	MARCH 2019 DISTRICT OFFICE	No
4/17/2019	DE73469830...	Duke Energy	14.12	MARCH 2019 FLORAL DRIVE	No
4/4/2019	DE74031656...	Duke Energy	7,644.74	MARCH 2019 STREET LIGHTS	No
4/17/2019	DE74390240...	Duke Energy	13.11	MARCH 2019 CANDLER TERRACE	No
4/29/2019	DE74393121...	Duke Energy	421.46	APRIL 2019 PUMP STATION	No

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4/4/2019	DE74398881...	Duke Energy	7.91	MARCH 2019 LAKEVIEW DRIVE	No
4/17/2019	DE74439204...	Duke Energy	49.53	MARCH 2019 OLD SHOP	No
4/29/2019	DE74440644...	Duke Energy	1,004.14	APRIL 2019 WATER PLANT	No
4/17/2019	DE74607696...	Duke Energy	13.11	MARCH 2019 TENNIS COURTS	No
4/17/2019	DE74612016...	Duke Energy	58.36	MARCH 2019 C CENTER	No
4/17/2019	DE87107875...	Duke Energy	47.90	MARCH 2019 LIFT STATION	No
4/5/2019	EFTPS04052...	EFTPS (PAYROLL TAXES)	3,349.76	PAYROLL TAXES W/E 4-5-19	No
4/9/2019	EFTPS04122...	EFTPS (PAYROLL TAXES)	3,391.07	PAYROLL TAXES W/E 4-12-2019	No
4/15/2019	EFTPS04202...	EFTPS (PAYROLL TAXES)	3,539.96	PAYROLL TAXES W/E 4-20-2019	No
4/24/2019	EFTPS04262...	EFTPS (PAYROLL TAXES)	3,485.42	PAYROLL TAXES W/E 4-26-2019	No
4/30/2019	EFTPS05032...	EFTPS (PAYROLL TAXES)	3,512.68	PAYROLL TAXES W/E 5-3-2019	No
4/15/2019	EXPERTPAY04...	Expert Pay	67.96	CHILD SUPPORT W/E 4-20-2019	No
4/2/2019	EXPERTPAY0...	Expert Pay	67.96	CHILD SUPPORT W/E 4-5-19	No
4/9/2019	EXPERTPAY0...	Expert Pay	67.96	CHILD SUPPORT W/E 4-12-2019	No
4/24/2019	EXPERTPAY0...	Expert Pay	67.96	CHILD SUPPORT W/E 4-26-2019	No
4/30/2019	EXPERTPAY05...	Expert Pay	67.96	CHILD SUPPORT W/E 5-3-2019	No
4/30/2019	HDAPR2019...	Home Depot Credit Services	471.36	SPRINKLERS, HOSE, ELECT TAPE, MOP MISC PARTS AND SUPPLIES	No
4/1/2019	v9218	Catherine D. Angell	902.27	Employee: 01; Pay Date: 4/2/2019	No
4/1/2019	v9219	Cynthia D. Bacon	554.20	Employee: 28; Pay Date: 4/2/2019	No
4/1/2019	v9220	Wellington E. Clarke	610.86	Employee: 02; Pay Date: 4/2/2019	No
4/1/2019	v9221	Joseph T. DeCervo	1,586.91	Employee: 03; Pay Date: 4/2/2019	No
4/1/2019	v9222	Robert E. Hill	550.70	Employee: 24; Pay Date: 4/2/2019	No
4/1/2019	v9223	John Laiosa	550.98	Employee: 10; Pay Date: 4/2/2019	No
4/1/2019	v9224	Kyle T. Murray	494.16	Employee: 29; Pay Date: 4/2/2019	No
4/1/2019	v9225	Randolph Nelson	924.08	Employee: 12; Pay Date: 4/2/2019	No
4/1/2019	v9226	Brian L. Patrick	501.08	Employee: 13; Pay Date: 4/2/2019	No
4/1/2019	v9227	Anthony L. Plyley	575.61	Employee: 26; Pay Date: 4/2/2019	No
4/1/2019	v9228	Jarrett Prescott	485.56	Employee: 32; Pay Date: 4/2/2019	No
4/1/2019	v9229	Torrey C. Riley	426.63	Employee: 31; Pay Date: 4/2/2019	No
4/1/2019	v9230	Clay R. Shrum Sr.	1,020.46	Employee: 15; Pay Date: 4/2/2019	No
4/1/2019	v9231	Matthew C. Thompson	694.00	Employee: 23; Pay Date: 4/2/2019	No
4/8/2019	v9232	Catherine D. Angell	902.27	Employee: 01; Pay Date: 4/9/2019	No
4/8/2019	v9233	Cynthia D. Bacon	554.20	Employee: 28; Pay Date: 4/9/2019	No
4/8/2019	v9234	Wellington E. Clarke	610.86	Employee: 02; Pay Date: 4/9/2019	No
4/8/2019	v9235	Joseph T. DeCervo	1,544.94	Employee: 03; Pay Date: 4/9/2019	No
4/8/2019	v9236	Robert E. Hill	550.71	Employee: 24; Pay Date: 4/9/2019	No
4/8/2019	v9237	John Laiosa	550.98	Employee: 10; Pay Date: 4/9/2019	No
4/8/2019	v9238	Kyle T. Murray	494.16	Employee: 29; Pay Date: 4/9/2019	No

Spring Lake Improvement District
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Check Date	Check Number	Payee	Check Amount	Transaction Description	Spoiled
4/8/2019	v9239	Randolph Nelson	924.08	Employee: 12; Pay Date: 4/9/2019	No
4/8/2019	v9240	Brian L. Patrick	501.08	Employee: 13; Pay Date: 4/9/2019	No
4/8/2019	v9241	Anthony L. Plyley	575.61	Employee: 26; Pay Date: 4/9/2019	No
4/8/2019	v9242	Jarrett Prescott	566.52	Employee: 32; Pay Date: 4/9/2019	No
4/8/2019	v9243	Torrey C. Riley	426.63	Employee: 31; Pay Date: 4/9/2019	No
4/8/2019	v9244	Clay R. Shrum Sr.	1,020.47	Employee: 15; Pay Date: 4/9/2019	No
4/8/2019	v9245	Matthew C. Thompson	613.66	Employee: 23; Pay Date: 4/9/2019	No
4/15/2019	v9246	Catherine D. Angell	902.27	Employee: 01; Pay Date: 4/16/2019	No
4/15/2019	v9247	Cynthia D. Bacon	554.19	Employee: 28; Pay Date: 4/16/2019	No
4/15/2019	v9248	Wellington E. Clarke	610.86	Employee: 02; Pay Date: 4/16/2019	No
4/15/2019	v9249	Joseph T. DeCervo	1,451.23	Employee: 03; Pay Date: 4/16/2019	No
4/15/2019	v9250	Robert E. Hill	550.71	Employee: 24; Pay Date: 4/16/2019	No
4/15/2019	v9251	John Laiosa	550.99	Employee: 10; Pay Date: 4/16/2019	No
4/15/2019	v9252	Kyle T. Murray	574.52	Employee: 29; Pay Date: 4/16/2019	No
4/15/2019	v9253	Randolph Nelson	924.08	Employee: 12; Pay Date: 4/16/2019	No
4/15/2019	v9254	Brian L. Patrick	581.43	Employee: 13; Pay Date: 4/16/2019	No
4/15/2019	v9255	Anthony L. Plyley	575.61	Employee: 26; Pay Date: 4/16/2019	No
4/15/2019	v9256	Jarrett Prescott	485.56	Employee: 32; Pay Date: 4/16/2019	No
4/15/2019	v9257	Torrey C. Riley	506.98	Employee: 31; Pay Date: 4/16/2019	No
4/15/2019	v9258	Clay R. Shrum Sr.	1,020.47	Employee: 15; Pay Date: 4/16/2019	No
4/15/2019	v9259	Matthew C. Thompson	613.66	Employee: 23; Pay Date: 4/16/2019	No
4/22/2019	v9260	Catherine D. Angell	902.27	Employee: 01; Pay Date: 4/23/2019	No
4/22/2019	v9261	Cynthia D. Bacon	554.20	Employee: 28; Pay Date: 4/23/2019	No
4/22/2019	v9262	Wellington E. Clarke	610.87	Employee: 02; Pay Date: 4/23/2019	No
4/22/2019	v9263	Joseph T. DeCervo	1,451.23	Employee: 03; Pay Date: 4/23/2019	No
4/22/2019	v9264	Robert E. Hill	550.70	Employee: 24; Pay Date: 4/23/2019	No
4/22/2019	v9265	John Laiosa	550.98	Employee: 10; Pay Date: 4/23/2019	No
4/22/2019	v9266	Kyle T. Murray	494.16	Employee: 29; Pay Date: 4/23/2019	No
4/22/2019	v9267	Randolph Nelson	924.08	Employee: 12; Pay Date: 4/23/2019	No
4/22/2019	v9268	Brian L. Patrick	581.43	Employee: 13; Pay Date: 4/23/2019	No
4/22/2019	v9269	Anthony L. Plyley	575.61	Employee: 26; Pay Date: 4/23/2019	No
4/22/2019	v9270	Jarrett Prescott	485.56	Employee: 32; Pay Date: 4/23/2019	No
4/22/2019	v9271	Torrey C. Riley	426.63	Employee: 31; Pay Date: 4/23/2019	No
4/22/2019	v9272	Clay R. Shrum Sr.	1,020.46	Employee: 15; Pay Date: 4/23/2019	No
4/22/2019	v9273	Matthew C. Thompson	613.65	Employee: 23; Pay Date: 4/23/2019	No
4/29/2019	v9274	Catherine D. Angell	902.27	Employee: 01; Pay Date: 4/30/2019	No
4/29/2019	v9275	Cynthia D. Bacon	554.19	Employee: 28; Pay Date: 4/30/2019	No
4/29/2019	v9276	Wellington E. Clarke	610.86	Employee: 02; Pay Date: 4/30/2019	No
4/29/2019	v9277	Joseph T. DeCervo	1,451.23	Employee: 03; Pay Date: 4/30/2019	No

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Check Date	Check Number	Payee	Check Amount	Transaction Description	Spoiled
4/29/2019	v9278	Robert E. Hill	550.71	Employee: 24; Pay Date: 4/30/2019	No
4/29/2019	v9279	John Laiosa	550.98	Employee: 10; Pay Date: 4/30/2019	No
4/29/2019	v9280	Kyle T. Murray	574.51	Employee: 29; Pay Date: 4/30/2019	No
4/29/2019	v9281	Randolph Nelson	1,004.43	Employee: 12; Pay Date: 4/30/2019	No
4/29/2019	v9282	Brian L. Patrick	501.09	Employee: 13; Pay Date: 4/30/2019	No
4/29/2019	v9283	Anthony L. Plyley	575.61	Employee: 26; Pay Date: 4/30/2019	No
4/29/2019	v9284	Jairrett Prescott	485.56	Employee: 32; Pay Date: 4/30/2019	No
4/29/2019	v9285	Torrey C. Riley	426.63	Employee: 31; Pay Date: 4/30/2019	No
4/29/2019	v9286	Clay R. Shrum Sr.	1,020.47	Employee: 15; Pay Date: 4/30/2019	No
4/29/2019	v9287	Matthew C. Thompson	613.66	Employee: 23; Pay Date: 4/30/2019	No
4/1/2019	VERIZONAP...	Verizon Wireless	204.57	APRIL 2019 ON CALL PHONE	No
Report Total			627,295.44		

Posting Bank Disbursements

Posted General Ledger Transactions - Cash Disbursements

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
CD2019-23	4/1/2019	101100	Cash Operating	General Government		90.90	APRIL 2019 MIP FUND ACCOUNTING
CD2019-23	4/1/2019	101100		Water		90.90	APRIL 2019 MIP FUND ACCOUNTING
CD2019-23	4/1/2019	101100		Lot Mowing		60.60	APRIL 2019 MIP FUND ACCOUNTING
CD2019-23	4/1/2019	101100		Parks		30.30	APRIL 2019 MIP FUND ACCOUNTING
CD2019-23	4/1/2019	101100		Wastewater		30.30	APRIL 2019 MIP FUND ACCOUNTING
		Total 101100	Cash Operating		0.00	303.00	
CD2019-23	4/1/2019	513342	Computer Services	General Government	90.90		APRIL 2019 MIP FUND ACCOUNTING
CD2019-23	4/1/2019	513342		Water	90.90		APRIL 2019 MIP FUND ACCOUNTING
CD2019-23	4/1/2019	513342		Lot Mowing	60.60		APRIL 2019 MIP FUND ACCOUNTING
CD2019-23	4/1/2019	513342		Parks	30.30		APRIL 2019 MIP FUND ACCOUNTING
CD2019-23	4/1/2019	513342		Wastewater	30.30		APRIL 2019 MIP FUND ACCOUNTING
		Total 513342	Computer Services		303.00	0.00	
CD2019-23	4/9/2019	229300	Child Support Payable	Water	67.96		CHILD SUPPORT W/E 4-12-2019
		Total 229300	Child Support Payable		67.96	0.00	
CD2019-23	4/9/2019	517712	Debt-SRF STA Loan	General Government	32,870.00		SRF DEBT SERVICE PAYMENT NO 4 SWSRF280500
		Total 517712	Debt-SRF STA Loan		32,870.00	0.00	
CD2019-23	4/9/2019	535650	Debt-SRF Wastewater Plant	Wastewater	5,508.00		SRF WWT DEBT PAYMENT NO. 1 CWSRF 280510
		Total 535650	Debt-SRF Wastewater Plant		5,508.00	0.00	

SPRING LAKE AMPLIFICATION DISTRICT
Posted General Ledger Transactions - Cash Disbursements

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
CD2019-23	4/9/2019	101100	Cash Operating	General Government		32,870.00	SRF DEBT SERVICE PAYMENT NO 4 SWSRF280500
CD2019-23	4/9/2019	101100		Wastewater		5,508.00	SRF WWT DEBT PAYMENT NO. 1 CWSRF 280510
CD2019-23	4/9/2019	101100		Drainage		447.54	PAYROLL TAXES W/E 4-12-2019
CD2019-23	4/9/2019	101100		Parks		223.84	PAYROLL TAXES W/E 4-12-2019
CD2019-23	4/9/2019	101100		Mosquito		11.50	PAYROLL TAXES W/E 4-12-2019
CD2019-23	4/9/2019	101100		General Government		305.40	PAYROLL TAXES W/E 4-12-2019
CD2019-23	4/9/2019	101100		Water		689.16	PAYROLL TAXES W/E 4-12-2019
CD2019-23	4/9/2019	101100		Lot Mowing		177.16	PAYROLL TAXES W/E 4-12-2019
CD2019-23	4/9/2019	101100		Wastewater		105.20	PAYROLL TAXES W/E 4-12-2019
CD2019-23	4/9/2019	101100		Drainage		295.62	PAYROLL TAXES W/E 4-12-2019
CD2019-23	4/9/2019	101100		Parks		135.79	PAYROLL TAXES W/E 4-12-2019
CD2019-23	4/9/2019	101100		Mosquito		6.62	PAYROLL TAXES W/E 4-12-2019
CD2019-23	4/9/2019	101100		General Government		272.59	PAYROLL TAXES W/E 4-12-2019
CD2019-23	4/9/2019	101100		Water		544.43	PAYROLL TAXES W/E 4-12-2019
CD2019-23	4/9/2019	101100		Lot Mowing		107.94	PAYROLL TAXES W/E 4-12-2019
CD2019-23	4/9/2019	101100		Wastewater		68.28	PAYROLL TAXES W/E 4-12-2019
CD2019-23	4/9/2019	101100		Water		67.96	CHILD SUPPORT W/E 4-12-2019
		Total 101100	Cash Operating			41,837.03	
CD2019-23	4/9/2019	217100	FICA Liability	Drainage	447.54		PAYROLL TAXES W/E 4-12-2019
CD2019-23	4/9/2019	217100		Parks	223.84		PAYROLL TAXES W/E 4-12-2019
CD2019-23	4/9/2019	217100		Mosquito	11.50		PAYROLL TAXES W/E 4-12-2019

Posting Summary
 Posted General Ledger Transactions - Cash Disbursements

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
CD2019-23	4/9/2019	217100		General Government	305.40		PAYROLL TAXES W/E 4-12-2019
CD2019-23	4/9/2019	217100		Water	689.16		PAYROLL TAXES W/E 4-12-2019
CD2019-23	4/9/2019	217100		Lot Mowing	177.16		PAYROLL TAXES W/E 4-12-2019
CD2019-23	4/9/2019	217100		Wastewater	105.20		PAYROLL TAXES W/E 4-12-2019
		Total 217100	FICA Liability		1,959.80	0.00	
CD2019-23	4/9/2019	217200	Federal Tax Liability	Drainage	295.62		PAYROLL TAXES W/E 4-12-2019
CD2019-23	4/9/2019	217200		Parks	135.79		PAYROLL TAXES W/E 4-12-2019
CD2019-23	4/9/2019	217200		Mosquito	6.62		PAYROLL TAXES W/E 4-12-2019
CD2019-23	4/9/2019	217200		General Government	272.59		PAYROLL TAXES W/E 4-12-2019
CD2019-23	4/9/2019	217200		Water	544.43		PAYROLL TAXES W/E 4-12-2019
CD2019-23	4/9/2019	217200		Lot Mowing	107.94		PAYROLL TAXES W/E 4-12-2019
CD2019-23	4/9/2019	217200		Wastewater	68.28		PAYROLL TAXES W/E 4-12-2019
		Total 217200	Federal Tax Liability		1,431.27	0.00	
CD2019-23	4/22/2019	101100	Cash Operating	Parks		71.74	APRIL 2019 C CENTER TELEPHONE
CD2019-23	4/22/2019	101100		General Government		85.09	APRIL 2019 DISTRICT OFFICE PHONES
CD2019-23	4/22/2019	101100		Water		85.09	APRIL 2019 DISTRICT OFFICE PHONES
CD2019-23	4/22/2019	101100		Lot Mowing		56.73	APRIL 2019 DISTRICT OFFICE PHONES
CD2019-23	4/22/2019	101100		Parks		28.36	APRIL 2019 DISTRICT OFFICE PHONES
CD2019-23	4/22/2019	101100		Wastewater		28.36	APRIL 2019 DISTRICT OFFICE PHONES
CD2019-23	4/22/2019	101100		General Government		83.12	APRIL 2019 MAINT SHOP PHONES
CD2019-23	4/22/2019	101100		Water		83.12	APRIL 2019 MAINT SHOP PHONES

SPRING LAKE IMPROVEMENT DISTRICT
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Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
CD2019-23	4/22/2019	101100		Lot Mowing		55.41	APRIL 2019 MAINT SHOP PHONES
CD2019-23	4/22/2019	101100		Parks		27.71	APRIL 2019 MAINT SHOP PHONES
CD2019-23	4/22/2019	101100		Wastewater		27.70	APRIL 2019 MAINT SHOP PHONES
		Total 101100	Cash Operating		0.00	632.43	
CD2019-23	4/22/2019	513415	Telephone	General Government	83.12		APRIL 2019 MAINT SHOP PHONES
CD2019-23	4/22/2019	513415		Water	83.12		APRIL 2019 MAINT SHOP PHONES
CD2019-23	4/22/2019	513415		Lot Mowing	55.41		APRIL 2019 MAINT SHOP PHONES
CD2019-23	4/22/2019	513415		Parks	27.71		APRIL 2019 MAINT SHOP PHONES
CD2019-23	4/22/2019	513415		Wastewater	27.70		APRIL 2019 MAINT SHOP PHONES
CD2019-23	4/22/2019	513415		Parks	71.74		APRIL 2019 C CENTER TELEPHONE
CD2019-23	4/22/2019	513415		General Government	85.09		APRIL 2019 DISTRICT OFFICE PHONES
CD2019-23	4/22/2019	513415		Water	85.09		APRIL 2019 DISTRICT OFFICE PHONES
CD2019-23	4/22/2019	513415		Lot Mowing	56.73		APRIL 2019 DISTRICT OFFICE PHONES
CD2019-23	4/22/2019	513415		Parks	28.36		APRIL 2019 DISTRICT OFFICE PHONES
CD2019-23	4/22/2019	513415		Wastewater	28.36		APRIL 2019 DISTRICT OFFICE PHONES
		Total 513415	Telephone		632.43	0.00	
Total CD2019-23					42,772.46	42,772.46	
CD2019-24	4/15/2019	217100	FICA Liability	Drainage	447.50		PAYROLL TAXES W/E 4-20-2019
CD2019-24	4/15/2019	217100		Parks	223.84		PAYROLL TAXES W/E 4-20-2019
CD2019-24	4/15/2019	217100		Mosquito	42.08		PAYROLL TAXES W/E 4-20-2019
CD2019-24	4/15/2019	217100		General Government	305.40		PAYROLL TAXES W/E 4-20-2019

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Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
CD2019-24	4/15/2019	217100		Water	689.20		PAYROLL TAXES W/E 4-20-2019
CD2019-24	4/15/2019	217100		Lot Mowing	177.14		PAYROLL TAXES W/E 4-20-2019
CD2019-24	4/15/2019	217100		Wastewater	105.20		PAYROLL TAXES W/E 4-20-2019
		Total 217100	FICA Liability		1,990.36	0.00	
CD2019-24	4/15/2019	229300	Child Support Payable	Water	67.96		CHILD SUPPORT W/E 4-20-2019
		Total 229300	Child Support Payable		67.96	0.00	
CD2019-24	4/15/2019	101100	Cash Operating	Water		67.96	CHILD SUPPORT W/E 4-20-2019
CD2019-24	4/15/2019	101100		Drainage		447.50	PAYROLL TAXES W/E 4-20-2019
CD2019-24	4/15/2019	101100		Parks		223.84	PAYROLL TAXES W/E 4-20-2019
CD2019-24	4/15/2019	101100		Mosquito		42.08	PAYROLL TAXES W/E 4-20-2019
CD2019-24	4/15/2019	101100		General Government		305.40	PAYROLL TAXES W/E 4-20-2019
CD2019-24	4/15/2019	101100		Water		689.20	PAYROLL TAXES W/E 4-20-2019
CD2019-24	4/15/2019	101100		Lot Mowing		177.14	PAYROLL TAXES W/E 4-20-2019
CD2019-24	4/15/2019	101100		Wastewater		105.20	PAYROLL TAXES W/E 4-20-2019
CD2019-24	4/15/2019	101100		Drainage		309.43	PAYROLL TAXES W/E 4-20-2019
CD2019-24	4/15/2019	101100		Parks		141.07	PAYROLL TAXES W/E 4-20-2019
CD2019-24	4/15/2019	101100		Mosquito		26.00	PAYROLL TAXES W/E 4-20-2019
CD2019-24	4/15/2019	101100		General Government		333.50	PAYROLL TAXES W/E 4-20-2019
CD2019-24	4/15/2019	101100		Water		562.63	PAYROLL TAXES W/E 4-20-2019
CD2019-24	4/15/2019	101100		Lot Mowing		108.69	PAYROLL TAXES W/E 4-20-2019
CD2019-24	4/15/2019	101100		Wastewater		68.28	PAYROLL TAXES W/E 4-20-2019

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Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
		Total 101100	Cash Operating		0.00	3,607.92	
CD2019-24	4/15/2019	217200	Federal Tax Liability	Drainage	309.43		PAYROLL TAXES W/E 4-20-2019
CD2019-24	4/15/2019	217200		Parks	141.07		PAYROLL TAXES W/E 4-20-2019
CD2019-24	4/15/2019	217200		Mosquito	26.00		PAYROLL TAXES W/E 4-20-2019
CD2019-24	4/15/2019	217200		General Government	333.50		PAYROLL TAXES W/E 4-20-2019
CD2019-24	4/15/2019	217200		Water	562.63		PAYROLL TAXES W/E 4-20-2019
CD2019-24	4/15/2019	217200		Lot Mowing	108.69		PAYROLL TAXES W/E 4-20-2019
CD2019-24	4/15/2019	217200		Wastewater	68.28		PAYROLL TAXES W/E 4-20-2019
		Total 217200	Federal Tax Liability		1,549.60	0.00	
CD2019-24	4/25/2019	101100	Cash Operating	General Government		2,957.79	APRIL 2019 5 YR CAP PS GENERATOR
CD2019-24	4/25/2019	101100				709.12	APRIL 2019 5 YR CAP PS GENERATOR
		Total 101100	Cash Operating		0.00	3,666.91	
CD2019-24	4/25/2019	517731	Debt Principal - PS Gen	General Government	2,957.79		APRIL 2019 5 YR CAP PS GENERATOR
		Total 517731	Debt Principal - PS Gen		2,957.79	0.00	
CD2019-24	4/25/2019	517732	Debt Interest - PS Gen	General Government	709.12		APRIL 2019 5 YR CAP PS GENERATOR
		Total 517732	Debt Interest - PS Gen		709.12	0.00	
CD2019-24	4/29/2019	533430	Electric - Water Plant	Water	1,004.14		APRIL 2019 WATER PLANT
		Total 533430	Electric - Water Plant		1,004.14	0.00	
CD2019-24	4/29/2019	538430	Electric - Pump Station	Drainage	421.46		APRIL 2019 PUMP STATION

Spring Lake Improvement District
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Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
		Total 538430	Electric - Pump Station		421.46	0.00	
CD2019-24	4/29/2019	535430	Electric - Wastewater Plant	Wastewater	23.70		APRIL 2019 OAK LEAFE LIFT STATION
CD2019-24	4/29/2019	535430			332.85		APRIL 2019 SEWER PLANT
		Total 535430	Electric - Wastewater Plant		356.55	0.00	
CD2019-24	4/29/2019	513430	Electric - Offices	General Government	73.58		APRIL 2019 MAINT SHOP
CD2019-24	4/29/2019	513430		Water	73.58		APRIL 2019 MAINT SHOP
CD2019-24	4/29/2019	513430		Lot Mowing	49.05		APRIL 2019 MAINT SHOP
CD2019-24	4/29/2019	513430		Parks	24.53		APRIL 2019 MAINT SHOP
CD2019-24	4/29/2019	513430		Wastewater	24.52		APRIL 2019 MAINT SHOP
		Total 513430	Electric - Offices		245.26	0.00	
CD2019-24	4/29/2019	101100	Cash Operating	General Government	73.58		APRIL 2019 MAINT SHOP
CD2019-24	4/29/2019	101100		Water	73.58		APRIL 2019 MAINT SHOP
CD2019-24	4/29/2019	101100		Lot Mowing	49.05		APRIL 2019 MAINT SHOP
CD2019-24	4/29/2019	101100		Parks	24.53		APRIL 2019 MAINT SHOP
CD2019-24	4/29/2019	101100		Wastewater	24.52		APRIL 2019 MAINT SHOP
CD2019-24	4/29/2019	101100			332.85		APRIL 2019 SEWER PLANT
CD2019-24	4/29/2019	101100			23.70		APRIL 2019 OAK LEAFE LIFT STATION
CD2019-24	4/29/2019	101100		Drainage	421.46		APRIL 2019 PUMP STATION
CD2019-24	4/29/2019	101100		Water	1,004.14		APRIL 2019 WATER PLANT
CD2019-24	5/1/2019	101100			204.49		MAY 2019 ON CALL SERVICE
		Total 101100	Cash Operating		0.00	2,231.90	
CD2019-24	5/1/2019	513415	Telephone	Water	204.49		MAY 2019 ON CALL SERVICE
		Total 513415	Telephone		204.49	0.00	
Total CD2019-24					9,506.73	9,506.73	
CD2019-25	4/12/2019	513342	Computer Services	General Government	20.35		MONTHLY EMAIL SERVICE
CD2019-25	4/12/2019	513342		Water	20.35		MONTHLY EMAIL SERVICE
CD2019-25	4/12/2019	513342		Lot Mowing	13.57		MONTHLY EMAIL SERVICE
CD2019-25	4/12/2019	513342		Parks	6.78		MONTHLY EMAIL SERVICE

Spring Lake Improvement District
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CD2019-25	4/12/2019	513342		Wastewater	6.78		MONTHLY EMAIL SERVICE
		Total 513342	Computer Services		67.83	0.00	
CD2019-25	4/12/2019	101100	Cash Operating	General Government		20.35	MONTHLY EMAIL SERVICE
CD2019-25	4/12/2019	101100		Water		20.35	MONTHLY EMAIL SERVICE
CD2019-25	4/12/2019	101100		Lot Mowing		13.57	MONTHLY EMAIL SERVICE
CD2019-25	4/12/2019	101100		Parks		6.78	MONTHLY EMAIL SERVICE
CD2019-25	4/12/2019	101100		Wastewater		6.78	MONTHLY EMAIL SERVICE
CD2019-25	4/16/2019	101100		Drainage		269.96	EMPLOYEE PAID SUPPLEMENTAL
CD2019-25	4/16/2019	101100		Parks		84.26	EMPLOYEE PAID SUPPLEMENTAL
CD2019-25	4/16/2019	101100		Mosquito		9.16	EMPLOYEE PAID SUPPLEMENTAL
CD2019-25	4/16/2019	101100		General Government		53.51	EMPLOYEE PAID SUPPLEMENTAL
CD2019-25	4/16/2019	101100		Water		394.59	EMPLOYEE PAID SUPPLEMENTAL
CD2019-25	4/16/2019	101100		Lot Mowing		109.78	EMPLOYEE PAID SUPPLEMENTAL
CD2019-25	4/16/2019	101100		Wastewater		17.64	EMPLOYEE PAID SUPPLEMENTAL
		Total 101100	Cash Operating		0.00	1,006.73	
CD2019-25	4/16/2019	229100	Due to AFLAC	Drainage	269.96		EMPLOYEE PAID SUPPLEMENTAL
CD2019-25	4/16/2019	229100		Parks	84.26		EMPLOYEE PAID SUPPLEMENTAL
CD2019-25	4/16/2019	229100		Mosquito	9.16		EMPLOYEE PAID SUPPLEMENTAL
CD2019-25	4/16/2019	229100		General Government	53.51		EMPLOYEE PAID SUPPLEMENTAL
CD2019-25	4/16/2019	229100		Water	394.59		EMPLOYEE PAID SUPPLEMENTAL
CD2019-25	4/16/2019	229100		Lot Mowing	109.78		EMPLOYEE PAID SUPPLEMENTAL
CD2019-25	4/16/2019	229100		Wastewater	17.64		EMPLOYEE PAID SUPPLEMENTAL
		Total 229100	Due to AFLAC		938.90	0.00	

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Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
CD2019-25	4/17/2019	513230	Health Insurance	Water	2,438.44		MAY 2019 HEALTH INSURANCE
CD2019-25	4/17/2019	513230		Drainage	1,676.83		MAY 2019 HEALTH INSURANCE
CD2019-25	4/17/2019	513230		General Government Parks	1,012.38		MAY 2019 HEALTH INSURANCE
CD2019-25	4/17/2019	513230		Lot Mowing	819.48		MAY 2019 HEALTH INSURANCE
CD2019-25	4/17/2019	513230		Wastewater	701.60		MAY 2019 HEALTH INSURANCE
CD2019-25	4/17/2019	513230		Mosquito	400.81		MAY 2019 HEALTH INSURANCE
					95.02		MAY 2019 HEALTH INSURANCE
		Total 513230	Health Insurance		7,144.56	0.00	
CD2019-25	4/17/2019	101100	Cash Operating	Water		2,438.44	MAY 2019 HEALTH INSURANCE
CD2019-25	4/17/2019	101100		Drainage		1,676.83	MAY 2019 HEALTH INSURANCE
CD2019-25	4/17/2019	101100		General Government Parks		1,012.38	MAY 2019 HEALTH INSURANCE
CD2019-25	4/17/2019	101100		Lot Mowing		819.48	MAY 2019 HEALTH INSURANCE
CD2019-25	4/17/2019	101100		Wastewater		701.60	MAY 2019 HEALTH INSURANCE
CD2019-25	4/17/2019	101100		Mosquito		400.81	MAY 2019 HEALTH INSURANCE
CD2019-25	4/17/2019	101100				95.02	MAY 2019 HEALTH INSURANCE
		Total 101100	Cash Operating		0.00	7,144.56	
Total CD2019-25					8,151.29	8,151.29	
CD2019-26	4/18/2019	101100	Cash Operating	Water		158.00	WATER DISTRIBUTION COURSE M THOMPSON
		Total 101100	Cash Operating		0.00	158.00	
CD2019-26	4/18/2019	513550	Training and Conferences	Water		158.00	WATER DISTRIBUTION COURSE M THOMPSON

Spring Lake Improvement District
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Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
		Total 513550	Training and Conferences		158.00	0.00	
CD2019-26	4/24/2019	229300	Child Support Payable	Water	67.96		CHILD SUPPORT W/E 4-26-2019
		Total 229300	Child Support Payable		67.96	0.00	
CD2019-26	4/24/2019	217200	Federal Tax Liability	Drainage	308.77		PAYROLL TAXES W/E 4-26-2019
CD2019-26	4/24/2019	217200		Parks	140.43		PAYROLL TAXES W/E 4-26-2019
CD2019-26	4/24/2019	217200		Mosquito	6.52		PAYROLL TAXES W/E 4-26-2019
CD2019-26	4/24/2019	217200		General Government	333.50		PAYROLL TAXES W/E 4-26-2019
CD2019-26	4/24/2019	217200		Water	559.89		PAYROLL TAXES W/E 4-26-2019
CD2019-26	4/24/2019	217200		Lot Mowing	108.24		PAYROLL TAXES W/E 4-26-2019
CD2019-26	4/24/2019	217200		Wastewater	68.25		PAYROLL TAXES W/E 4-26-2019
		Total 217200	Federal Tax Liability		1,525.60	0.00	
CD2019-26	4/24/2019	101100	Cash Operating	Drainage		447.56	PAYROLL TAXES W/E 4-26-2019
CD2019-26	4/24/2019	101100		Parks		223.86	PAYROLL TAXES W/E 4-26-2019
CD2019-26	4/24/2019	101100		Mosquito		11.48	PAYROLL TAXES W/E 4-26-2019
CD2019-26	4/24/2019	101100		General Government		305.40	PAYROLL TAXES W/E 4-26-2019
CD2019-26	4/24/2019	101100		Water		689.20	PAYROLL TAXES W/E 4-26-2019
CD2019-26	4/24/2019	101100		Lot Mowing		177.14	PAYROLL TAXES W/E 4-26-2019
CD2019-26	4/24/2019	101100		Wastewater		105.18	PAYROLL TAXES W/E 4-26-2019
CD2019-26	4/24/2019	101100		Drainage		308.77	PAYROLL TAXES W/E 4-26-2019
CD2019-26	4/24/2019	101100		Parks		140.43	PAYROLL TAXES W/E 4-26-2019

SPRING LAKE IMPROVEMENT DISTRICT
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Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
CD2019-26	4/24/2019	101100		Mosquito		6.52	PAYROLL TAXES W/E 4-26-2019
CD2019-26	4/24/2019	101100		General Government		333.50	PAYROLL TAXES W/E 4-26-2019
CD2019-26	4/24/2019	101100		Water		559.89	PAYROLL TAXES W/E 4-26-2019
CD2019-26	4/24/2019	101100		Lot Mowing		108.24	PAYROLL TAXES W/E 4-26-2019
CD2019-26	4/24/2019	101100		Wastewater		68.25	PAYROLL TAXES W/E 4-26-2019
CD2019-26	4/24/2019	101100		Water		67.96	CHILD SUPPORT W/E 4-26-2019
		Total 101100	Cash Operating		0.00	3,553.38	
CD2019-26	4/24/2019	217100	FICA Liability	Drainage	447.56		PAYROLL TAXES W/E 4-26-2019
CD2019-26	4/24/2019	217100		Parks	223.86		PAYROLL TAXES W/E 4-26-2019
CD2019-26	4/24/2019	217100		Mosquito	11.48		PAYROLL TAXES W/E 4-26-2019
CD2019-26	4/24/2019	217100		General Government	305.40		PAYROLL TAXES W/E 4-26-2019
CD2019-26	4/24/2019	217100		Water	689.20		PAYROLL TAXES W/E 4-26-2019
CD2019-26	4/24/2019	217100		Lot Mowing	177.14		PAYROLL TAXES W/E 4-26-2019
CD2019-26	4/24/2019	217100		Wastewater	105.18		PAYROLL TAXES W/E 4-26-2019
		Total 217100	FICA Liability		1,959.82	0.00	
CD2019-26	5/1/2019	101100	Cash Operating	Water		2,249.15	MAY 2019 BACKHOE
CD2019-26	5/1/2019	101100				48.43	MAY 2019 BACKHOE
		Total 101100	Cash Operating		0.00	2,297.58	
CD2019-26	5/1/2019	533441	Debt Principle - Backhoe	Water	2,249.15		MAY 2019 BACKHOE
		Total 533441	Debt Principle - Backhoe		2,249.15	0.00	
CD2019-26	5/1/2019	533072	Debt Interest - Backhoe	Water	48.43		MAY 2019 BACKHOE

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		Total 533072	Debt Interest - Backhoe		48.43	0.00	
CD2019-26	5/6/2019	541430	Electric - St Lights	Street Lights	7,644.74		APRIL 2019 STREET LIGHTS
		Total 541430	Electric - St Lights		7,644.74	0.00	
CD2019-26	5/6/2019	572430	Electric - Parks & Median Signs	Parks	7.91		APRIL 2019 LAKEVIEW DRIVE
		Total 572430	Electric - Parks & Median Signs		7.91	0.00	
CD2019-26	5/6/2019	101100	Cash Operating	Parks		7.91	APRIL 2019 LAKEVIEW DRIVE
CD2019-26	5/6/2019	101100	Cash Operating	Street Lights		7,644.74	APRIL 2019 STREET LIGHTS
		Total 101100	Cash Operating		0.00	7,652.65	
Total CD2019-26					13,661.61	13,661.61	
CD2019-27	4/24/2019	513510	Office Supplies	General Government	8.69		TALL KITCHEN GARBAGE BAGS
CD2019-27	4/24/2019	513510		Water	8.69		TALL KITCHEN GARBAGE BAGS
CD2019-27	4/24/2019	513510		Lot Mowing	5.80		TALL KITCHEN GARBAGE BAGS
CD2019-27	4/24/2019	513510		Parks	2.90		TALL KITCHEN GARBAGE BAGS
CD2019-27	4/24/2019	513510		Wastewater	2.90		TALL KITCHEN GARBAGE BAGS
CD2019-27	4/24/2019	513510		General Government	16.10		TOILET PAPER AND PAPER TOWELS
CD2019-27	4/24/2019	513510		Water	16.10		TOILET PAPER AND PAPER TOWELS
CD2019-27	4/24/2019	513510		Lot Mowing	10.74		TOILET PAPER AND PAPER TOWELS
CD2019-27	4/24/2019	513510		Parks	5.37		TOILET PAPER AND PAPER TOWELS
CD2019-27	4/24/2019	513510		Wastewater	5.37		TOILET PAPER AND PAPER TOWELS
		Total 513510	Office Supplies		82.66	0.00	
CD2019-27	4/24/2019	101100	Cash Operating	General Government		16.10	TOILET PAPER AND PAPER TOWELS

Spring Lake Improvement District
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CD2019-27	4/24/2019	101100		Water		16.10	TOILET PAPER AND PAPER TOWELS
CD2019-27	4/24/2019	101100		Lot Mowing		10.74	TOILET PAPER AND PAPER TOWELS
CD2019-27	4/24/2019	101100		Parks		5.37	TOILET PAPER AND PAPER TOWELS
CD2019-27	4/24/2019	101100		Wastewater		5.37	TOILET PAPER AND PAPER TOWELS
CD2019-27	4/24/2019	101100		General Government		8.69	TALL KITCHEN GARBAGE BAGS
CD2019-27	4/24/2019	101100		Water		8.69	TALL KITCHEN GARBAGE BAGS
CD2019-27	4/24/2019	101100		Lot Mowing		5.80	TALL KITCHEN GARBAGE BAGS
CD2019-27	4/24/2019	101100		Parks		2.90	TALL KITCHEN GARBAGE BAGS
CD2019-27	4/24/2019	101100		Wastewater		2.90	TALL KITCHEN GARBAGE BAGS
		Total 101100	Cash Operating		0.00	82.66	
CD2019-27	4/30/2019	217100	FICA Liability	Drainage	447.54		PAYROLL TAXES W/E 5-3-2019
CD2019-27	4/30/2019	217100		Parks	223.84		PAYROLL TAXES W/E 5-3-2019
CD2019-27	4/30/2019	217100		Mosquito	26.78		PAYROLL TAXES W/E 5-3-2019
CD2019-27	4/30/2019	217100		General Government	305.40		PAYROLL TAXES W/E 5-3-2019
CD2019-27	4/30/2019	217100		Water	689.18		PAYROLL TAXES W/E 5-3-2019
CD2019-27	4/30/2019	217100		Lot Mowing	177.16		PAYROLL TAXES W/E 5-3-2019
CD2019-27	4/30/2019	217100		Wastewater	105.18		PAYROLL TAXES W/E 5-3-2019
		Total 217100	FICA Liability		1,975.08	0.00	
CD2019-27	4/30/2019	217200	Federal Tax Liability	Drainage	310.21		PAYROLL TAXES W/E 5-3-2019
CD2019-27	4/30/2019	217200		Parks	141.38		PAYROLL TAXES W/E 5-3-2019
CD2019-27	4/30/2019	217200		Mosquito	16.80		PAYROLL TAXES W/E 5-3-2019

Spring Lake Improvement District
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CD2019-27	4/30/2019	217200		General Government	333.50		PAYROLL TAXES W/E 5-3-2019
CD2019-27	4/30/2019	217200		Water	560.42		PAYROLL TAXES W/E 5-3-2019
CD2019-27	4/30/2019	217200		Lot Mowing	107.00		PAYROLL TAXES W/E 5-3-2019
CD2019-27	4/30/2019	217200		Wastewater	68.29		PAYROLL TAXES W/E 5-3-2019
					<u>1,537.60</u>	<u>0.00</u>	
			Federal Tax Liability				
CD2019-27	4/30/2019	101100	Cash Operating	Water		67.96	CHILD SUPPORT W/E 5-3-2019
CD2019-27	4/30/2019	101100		Wastewater		19.36	SPRINKLERS, HOSE, ELECT TAPE, MOP MISC PARTS AND SUPPLIES
CD2019-27	4/30/2019	101100		Parks		9.47	SPRINKLERS, HOSE, ELECT TAPE, MOP MISC PARTS AND SUPPLIES
CD2019-27	4/30/2019	101100				101.74	SPRINKLERS, HOSE, ELECT TAPE, MOP MISC PARTS AND SUPPLIES
CD2019-27	4/30/2019	101100				340.79	SPRINKLERS, HOSE, ELECT TAPE, MOP MISC PARTS AND SUPPLIES
CD2019-27	4/30/2019	101100		Drainage		447.54	PAYROLL TAXES W/E 5-3-2019
CD2019-27	4/30/2019	101100		Parks		223.84	PAYROLL TAXES W/E 5-3-2019
CD2019-27	4/30/2019	101100		Mosquito		26.78	PAYROLL TAXES W/E 5-3-2019
CD2019-27	4/30/2019	101100		General Government		305.40	PAYROLL TAXES W/E 5-3-2019
CD2019-27	4/30/2019	101100		Water		689.18	PAYROLL TAXES W/E 5-3-2019
CD2019-27	4/30/2019	101100		Lot Mowing		177.16	PAYROLL TAXES W/E 5-3-2019
CD2019-27	4/30/2019	101100		Wastewater		105.18	PAYROLL TAXES W/E 5-3-2019
CD2019-27	4/30/2019	101100		Drainage		310.21	PAYROLL TAXES W/E 5-3-2019
CD2019-27	4/30/2019	101100		Parks		141.38	PAYROLL TAXES W/E 5-3-2019

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CD2019-27	4/30/2019	101100		Mosquito		16.80	PAYROLL TAXES W/E 5-3-2019
CD2019-27	4/30/2019	101100		General Government		333.50	PAYROLL TAXES W/E 5-3-2019
CD2019-27	4/30/2019	101100		Water		560.42	PAYROLL TAXES W/E 5-3-2019
CD2019-27	4/30/2019	101100		Lot Mowing		107.00	PAYROLL TAXES W/E 5-3-2019
CD2019-27	4/30/2019	101100		Wastewater		68.29	PAYROLL TAXES W/E 5-3-2019
		Total 101100	Cash Operating		0.00	4,052.00	
CD2019-27	4/30/2019	229300	Child Support Payable	Water	67.96		CHILD SUPPORT W/E 5-3-2019
		Total 229300	Child Support Payable		67.96	0.00	
CD2019-27	4/30/2019	572460	Maintenance-Parks	Parks	101.74		SPRINKLERS, HOSE, ELECT TAPE, MOP MISC PARTS AND SUPPLIES
CD2019-27	4/30/2019	572460			340.79		SPRINKLERS, HOSE, ELECT TAPE, MOP MISC PARTS AND SUPPLIES
		Total 572460	Maintenance-Parks		442.53	0.00	
CD2019-27	4/30/2019	538526	Shop Tools and Supplies	Wastewater	19.36		SPRINKLERS, HOSE, ELECT TAPE, MOP MISC PARTS AND SUPPLIES
CD2019-27	4/30/2019	538526		Parks	9.47		SPRINKLERS, HOSE, ELECT TAPE, MOP MISC PARTS AND SUPPLIES
		Total 538526	Shop Tools and Supplies		28.83	0.00	
CD2019-27	5/6/2019	517715	Debt Principal-CSB 10 YR Loan	General Government	1,067.59		MAY 2019 10 YR CAP LOAN
		Total 517715	Debt Principal-CSB 10 YR Loan		1,067.59	0.00	

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CD2019-27	5/6/2019	517725	Debt Interest - CSB 10 Yr Loan	General Government	1,058.89		MAY 2019 10 YR CAP LOAN
		Total 517725	Debt Interest - CSB 10 Yr Loan		1,058.89	0.00	
CD2019-27	5/6/2019	101100	Cash Operating	General Government		1,067.59	MAY 2019 10 YR CAP LOAN
CD2019-27	5/6/2019	101100			1,058.89		MAY 2019 10 YR CAP LOAN
CD2019-27	5/17/2019	101100		Parks	14.63		APRIL 2019 MONTE REAL BLVD
CD2019-27	5/17/2019	101100			19.29		APRIL 2019 VILLAGE II PUMP
CD2019-27	5/17/2019	101100			14.50		APRIL 2019 LAKEVIEW DRIVE
CD2019-27	5/17/2019	101100		General Government	65.07		APRIL 2019 DISTRICT OFFICE
CD2019-27	5/17/2019	101100		Water	65.07		APRIL 2019 DISTRICT OFFICE
CD2019-27	5/17/2019	101100		Lot Mowing	43.38		APRIL 2019 DISTRICT OFFICE
CD2019-27	5/17/2019	101100		Parks	21.69		APRIL 2019 DISTRICT OFFICE
CD2019-27	5/17/2019	101100		Wastewater	21.69		APRIL 2019 DISTRICT OFFICE
CD2019-27	5/17/2019	101100		Parks	13.11		APRIL 2019 US HWY 98
CD2019-27	5/17/2019	101100			13.11		APRIL 2019 FLORAL DRIVE
CD2019-27	5/17/2019	101100			13.11		APRIL 2019 CANDLER TERR PUJMP
CD2019-27	5/17/2019	101100		Wastewater		37.56	APRIL 2019 MAIN LIFT STATION
CD2019-27	5/17/2019	101100		General Government		15.96	APRIL 2019 OLD SHOP
CD2019-27	5/17/2019	101100		Water		15.96	APRIL 2019 OLD SHOP
CD2019-27	5/17/2019	101100		Lot Mowing		10.64	APRIL 2019 OLD SHOP
CD2019-27	5/17/2019	101100		Parks		5.32	APRIL 2019 OLD SHOP
CD2019-27	5/17/2019	101100		Wastewater		5.31	APRIL 2019 OLD SHOP
CD2019-27	5/17/2019	101100		Parks		13.11	APRIL 2019 TENNIS COURTS
		Total 101100	Cash Operating		0.00	2,534.99	
CD2019-27	5/17/2019	535430	Electric - Wastewater Plant	Wastewater	37.56		APRIL 2019 MAIN LIFT STATION
		Total 535430	Electric - Wastewater Plant		37.56	0.00	
CD2019-27	5/17/2019	572430	Electric - Parks & Median Signs	Parks	13.11		APRIL 2019 TENNIS COURTS
CD2019-27	5/17/2019	572430			13.11		APRIL 2019 CANDLER TERR PUMP

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Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
CD2019-27	5/17/2019	572430			14.50		APRIL 2019 LAKEVIEW DRIVE
CD2019-27	5/17/2019	572430			13.11		APRIL 2019 FLORAL DRIVE
CD2019-27	5/17/2019	572430			14.63		APRIL 2019 MONTE REAL BLVD
CD2019-27	5/17/2019	572430			13.11		APRIL 2019 US HWY 98
CD2019-27	5/17/2019	572430			19.29		APRIL 2019 VILLAGE II PUMP
		Total 572430	Electric - Parks & Median Signs		100.86	0.00	
CD2019-27	5/17/2019	513510	Office Supplies	General Government	15.96		APRIL 2019 OLD SHOP
CD2019-27	5/17/2019	513510	Water	Water	15.96		APRIL 2019 OLD SHOP
CD2019-27	5/17/2019	513510	Lot Mowing	Lot Mowing	10.64		APRIL 2019 OLD SHOP
CD2019-27	5/17/2019	513510	Parks	Parks	5.32		APRIL 2019 OLD SHOP
CD2019-27	5/17/2019	513510	Wastewater	Wastewater	5.31		APRIL 2019 OLD SHOP
		Total 513510	Office Supplies		53.19	0.00	
CD2019-27	5/17/2019	513430	Electric - Offices	General Government	65.07		APRIL 2019 DISTRICT OFFICE
CD2019-27	5/17/2019	513430	Water	Water	65.07		APRIL 2019 DISTRICT OFFICE
CD2019-27	5/17/2019	513430	Lot Mowing	Lot Mowing	43.38		APRIL 2019 DISTRICT OFFICE
CD2019-27	5/17/2019	513430	Parks	Parks	21.69		APRIL 2019 DISTRICT OFFICE
CD2019-27	5/17/2019	513430	Wastewater	Wastewater	21.69		APRIL 2019 DISTRICT OFFICE
		Total 513430	Electric - Offices		216.90	0.00	
Total CD2019-27					6,669.65	6,669.65	
Report Total					80,761.74	80,761.74	

Spring Lake Improvement District

Posted General Ledger Transactions - Cash Receipts

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CR2019-17	4/15/2019	101100	Cash Operating	Parks	30.71		TAX ASSESSMENT DEPOSIT
CR2019-17	4/15/2019	101100		Street Lights	5.76		TAX ASSESSMENT DEPOSIT
CR2019-17	4/15/2019	101100		Mosquito	1.92		TAX ASSESSMENT DEPOSIT
CR2019-17	4/15/2019	101100		Wastewater	357,373.00		SRF NO 4 WWT CONSTRUCTION
CR2019-17	4/15/2019	101100		General Government	4,823.44		FEMA IRM PROJECT 09961 CAT A DEBRIS
CR2019-17	4/15/2019	101100		General Government	1,607.81		FEMA IRMA PROJECT 09961 CAT A DEBRIS
CR2019-17	4/15/2019	101100		Street Lights		99.15	TAX DEPOSIT
CR2019-17	4/15/2019	101100		Mosquito		33.05	TAX DEPOSIT
CR2019-17	4/15/2019	101100		Lot Mowing	48.85		TAX ASSESSMENT DEPOSIT
CR2019-17	4/15/2019	101100		Parks	2.08		TAX ASSESSMENT DEPOSIT
CR2019-17	4/15/2019	101100		Drainage	80.61		TAX ASSESSMENT DEPOSIT
CR2019-17	4/15/2019	101100		General Government	72.93		TAX ASSESSMENT DEPOSIT
CR2019-17	4/15/2019	101100		Parks	17,625.80		TAX DEPOSIT
CR2019-17	4/15/2019	101100		Street Lights	3,304.84		TAX DEPOSIT
CR2019-17	4/15/2019	101100		Mosquito	1,101.61		TAX DEPOSIT
CR2019-17	4/15/2019	101100		Drainage		1,388.03	TAX DEPOSIT
CR2019-17	4/15/2019	101100		General Government		1,255.84	TAX DEPOSIT
CR2019-17	4/15/2019	101100		Parks		528.77	TAX DEPOSIT
CR2019-17		Total 101100	Cash Operating		386,079.36		
CR2019-17	4/15/2019	319100	Drainage Assessments	Drainage		46,267.72	TAX DEPOSIT
CR2019-17	4/15/2019	319100				80.61	TAX ASSESSMENT DEPOSIT
CR2019-17		Total 319100	Drainage Assessments		0.00	46,348.33	
CR2019-17	4/15/2019	325200	General Govt. Assessments	General Government		41,861.27	TAX DEPOSIT
CR2019-17	4/15/2019	325200				72.93	TAX ASSESSMENT DEPOSIT
CR2019-17		Total 325200	General Govt. Assessments		0.00	41,934.20	
CR2019-17	4/15/2019	331800	FEMA Grant - IRMA	General Government		4,823.44	FEMA IRM PROJECT 09961 CAT A DEBRIS
CR2019-17	4/15/2019	331800				1,607.81	FEMA IRMA PROJECT 09961 CAT A DEBRIS
CR2019-17	4/15/2019	331800				18,084.66	FEMA IRMA PROJECT CP07627

Spring Lake Improvement District
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CR2019-17	4/15/2019	331800				2,009.41	FEMA IRMA PROJECT CP07627 CAT A DEBRIS
		Total 331800	FEMA Grant - IRMA		0.00	26,525.32	
CR2019-17	4/15/2019	101100	Cash Operating	Lot Mowing	31,924.01	957.72	TAX DEPOSIT
CR2019-17	4/15/2019	101100					TAX DEPOSIT
CR2019-17	4/15/2019	101100		Parks	1,370.66	41.12	TAX DEPOSIT
CR2019-17	4/15/2019	101100					TAX DEPOSIT
CR2019-17	4/15/2019	101100		Drainage	46,267.72		TAX DEPOSIT
CR2019-17	4/15/2019	101100		General Government	41,861.27		TAX DEPOSIT
CR2019-17	4/15/2019	101100			18,084.66		FEMA IRMA PROJECT CP07627
CR2019-17	4/15/2019	101100			2,009.41		FEMA IRMA PROJECT CP07627 CAT A DEBRIS
		Total 101100	Cash Operating		141,517.73	998.84	
CR2019-17	4/15/2019	343100	St Light Assessments	Street Lights		3,304.84	TAX DEPOSIT
CR2019-17	4/15/2019	343100				5.76	TAX ASSESSMENT DEPOSIT
		Total 343100	St Light Assessments		0.00	3,310.60	
CR2019-17	4/15/2019	343900	Mosquito Assessment	Mosquito		1,101.61	TAX DEPOSIT
CR2019-17	4/15/2019	343900				1.92	TAX ASSESSMENT DEPOSIT
		Total 343900	Mosquito Assessment		0.00	1,103.53	
CR2019-17	4/15/2019	343901	Lot Mowing Assessments	Lot Mowing		31,924.01	TAX DEPOSIT
CR2019-17	4/15/2019	343901				48.85	TAX ASSESSMENT DEPOSIT
		Total 343901	Lot Mowing Assessments		0.00	31,972.86	
CR2019-17	4/15/2019	347200	Parks Assessments	Parks		1,370.66	TAX DEPOSIT
CR2019-17	4/15/2019	347200				17,625.80	TAX DEPOSIT
CR2019-17	4/15/2019	347200				2.08	TAX ASSESSMENT DEPOSIT
CR2019-17	4/15/2019	347200				30.71	TAX ASSESSMENT DEPOSIT
		Total 347200	Parks Assessments		0.00	19,029.25	

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CR2019-17	4/15/2019	369908	SRF- Wastewater	Wastewater		357,373.00	SRF NO 4 WWT CONSTRUCTION
		Total 369908	SRF- Wastewater		0.00	357,373.00	
CR2019-17	4/15/2019	513318	Tax Collection Fees	Lot Mowing	957.72		TAX DEPOSIT
CR2019-17	4/15/2019	513318		Parks	41.12		TAX DEPOSIT
CR2019-17	4/15/2019	513318		Drainage	1,388.03		TAX DEPOSIT
CR2019-17	4/15/2019	513318		General Government	1,255.84		TAX DEPOSIT
CR2019-17	4/15/2019	513318		Parks	528.77		TAX DEPOSIT
CR2019-17	4/15/2019	513318		Street Lights	99.15		TAX DEPOSIT
CR2019-17	4/15/2019	513318		Mosquito	33.05		TAX DEPOSIT
		Total 513318	Tax Collection Fees		4,303.68	0.00	
Total CR2019-17					531,900.77	531,900.77	
CR2019-18	4/22/2019	347205	Community Center Revenue	Parks		100.00	C CENTER RICHARD HAAAS 4-13-19
		Total 347205	Community Center Revenue		0.00	100.00	
CR2019-18	4/22/2019	101100	Cash Operating	Parks	100.00		C CENTER RICHARD HAAAS 4-13-19
CR2019-18	4/23/2019	101100		General Government	3,634.65		PW 03036 CAT D TRASH GATE
CR2019-18	4/23/2019	101100		Parks	1,211.55		PW # 03036 CAT D TRASH GATE
CR2019-18	4/23/2019	101100			100.00		C CENTER J FOTHERINGHAM 4-20-2019
		Total 101100	Cash Operating		5,046.20	0.00	
CR2019-18	4/23/2019	347205	Community Center Revenue	Parks		100.00	C CENTER J FOTHERINGHAM 4-20-2019
		Total 347205	Community Center Revenue		0.00	100.00	
CR2019-18	4/23/2019	331800	FEMA Grant - IRMA	General Government		3,634.65	PW 03036 CAT D TRASH GATE
CR2019-18	4/23/2019	331800				1,211.55	PW # 03036 CAT D TRASH GATE
		Total 331800	FEMA Grant - IRMA		0.00	4,846.20	

Spring Lake Improvement District
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Total CR2019-18					5,046.20	5,046.20	
Report Total					536,946.97	536,946.97	

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Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
JV2019-37	4/8/2019	101200	State Board Fund A	Lot Mowing	4.33		STATE BOARD INTEREST MARCH 2019
JV2019-37	4/8/2019	101200		General Government	5.95		STATE BOARD INTEREST MARCH 2019
JV2019-37	4/8/2019	101200		Water	27.57		STATE BOARD INTEREST MARCH 2019
JV2019-37	4/8/2019	101300	State Board R & R Fund A	General Government	6.89		STATE BOARD INTEREST MARCH 2019
JV2019-37	4/8/2019	101300		Water	24.55		STATE BOARD INTEREST MARCH 2019
Total JV2019-37					69.29	0.00	
JV2019-36	4/8/2019	101600	Emergency Fund	General Government	166.58		FL CLASS INTEREST MARCH 2019
JV2019-36	4/8/2019	101700	Capital Reserves - Water	Water	385.49		FL CLASS INTEREST MARCH 2019
JV2019-36	4/8/2019	101701	Capital Reserves - Drainage	Drainage	142.96		FL CLASS INTEREST MARCH 2019
JV2019-36	4/8/2019	101800	Renewal & Replacement	Drainage	144.48		FL CLASS INTEREST MARCH 2019
JV2019-36	4/8/2019	101800		Water	1,550.07		FL CLASS INTEREST MARCH 2019
JV2019-36	4/8/2019	101800		Lot Mowing	211.69		FL CLASS INTEREST MARCH 2019
JV2019-36	4/8/2019	101802	Renewal & Replacement - Parks	Parks	6.87		FL CLASS INTEREST MARCH 2019
JV2019-36	4/8/2019	101804	Renewal & Replacement - Mosquito	Mosquito	7.12		FL CLASS INTEREST MARCH 2019
JV2019-36	4/8/2019	101900	Operating Reserve	Lot Mowing	416.69		FL CLASS INTEREST MARCH 2019
JV2019-36	4/8/2019	101900		Water	14.41		FL CLASS INTEREST MARCH 2019
JV2019-36	4/8/2019	101901	Operating - General Fund Reserves	General Government	1,807.77		FL CLASS INTEREST MARCH 2019

Spring Lake Improvement District
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Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
JV2019-36	4/8/2019	101902	Operating - Parks Reserves	Parks	1.86		FL CLASS INTEREST MARCH 2019
JV2019-36	4/8/2019	101903	Operating - St Light Reserves	Street Lights	14.04		FL CLASS INTEREST MARCH 2019
JV2019-36	4/8/2019	101906	Personnel Reserves	Lot Mowing	4.60		FL CLASS INTEREST MARCH 2019
JV2019-36	4/8/2019	101906		Water	0.51		FL CLASS INTEREST MARCH 2019
JV2019-36	4/8/2019	101907	SRF-STA Debt Service	General Government	94.61		FL CLASS INTEREST MARCH 2019
JV2019-36	4/8/2019	101908	SRF-Wastewater Debt Service	Wastewater	2.36		FL CLASS INTEREST MARCH 2019
Total JV2019-36					4,972.11	0.00	
JV2019-37	4/8/2019	361100	Interest Income	Water		24.55	STATE BOARD INTEREST MARCH 2019
JV2019-37	4/8/2019	361100		Lot Mowing		4.33	STATE BOARD INTEREST MARCH 2019
Total JV2019-37					0.00	28.88	
JV2019-36	4/8/2019	361100	Interest Income	Wastewater		2.36	FL CLASS INTEREST MARCH 2019
Total JV2019-36					0.00	2.36	
JV2019-37	4/8/2019	361100	Interest Income	General Government		5.95	STATE BOARD INTEREST MARCH 2019
JV2019-37	4/8/2019	361100				6.89	STATE BOARD INTEREST MARCH 2019
JV2019-37	4/8/2019	361100		Water		27.57	STATE BOARD INTEREST MARCH 2019
Total JV2019-37					0.00	40.41	
JV2019-36	4/8/2019	361100	Interest Income	General Government		94.61	FL CLASS INTEREST MARCH 2019

Spring Lake Improvement District
Posted General Ledger Transactions - Monthly Journal Entries

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
JV2019-36	4/8/2019	361100		Water		385.49	FL CLASS INTEREST MARCH 2019
JV2019-36	4/8/2019	361100				14.41	FL CLASS INTEREST MARCH 2019
JV2019-36	4/8/2019	361100				1,550.07	FL CLASS INTEREST MARCH 2019
JV2019-36	4/8/2019	361100				0.51	FL CLASS INTEREST MARCH 2019
JV2019-36	4/8/2019	361100		Lot Mowing		211.69	FL CLASS INTEREST MARCH 2019
JV2019-36	4/8/2019	361100				4.60	FL CLASS INTEREST MARCH 2019
JV2019-36	4/8/2019	361100				416.69	FL CLASS INTEREST MARCH 2019
JV2019-36	4/8/2019	361100		Street Lights		14.04	FL CLASS INTEREST MARCH 2019
JV2019-36	4/8/2019	361100		Parks		1.86	FL CLASS INTEREST MARCH 2019
JV2019-36	4/8/2019	361100		General Government		1,807.77	FL CLASS INTEREST MARCH 2019
JV2019-36	4/8/2019	361100		Mosquito		7.12	FL CLASS INTEREST MARCH 2019
JV2019-36	4/8/2019	361100		Parks		6.87	FL CLASS INTEREST MARCH 2019
JV2019-36	4/8/2019	361100		Drainage		144.48	FL CLASS INTEREST MARCH 2019
JV2019-36	4/8/2019	361100				142.96	FL CLASS INTEREST MARCH 2019
JV2019-36	4/8/2019	361100		General Government		166.58	FL CLASS INTEREST MARCH 2019
Total JV2019-36					0.00	4,969.75	
JV2019-38	4/9/2019	101100	Cash Operating	General Government	75,000.00		TRANSFER FUNDS FROM FL CLASS TO CASH OPERATING
JV2019-38	4/9/2019	101100		Wastewater	375,000.00		TRANSFER FUNDS FROM LINE OF CREDIT FOR WWT CONSTRUCTION

Spring Lake Improvement District
Posted General Ledger Transactions - Monthly Journal Entries

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
JV2019-38	4/9/2019	203905	Due to Line of Credit	Wastewater		375,000.00	TRANSFER FUNDS FROM LINE OF CREDIT FOR WWT CONSTRUCTION
JV2019-38	4/9/2019	101901	Operating - General Fund Reserves	General Government		75,000.00	TRANSFER FUNDS FROM FL CLASS TO CASH OPERATING
Total JV2019-38					450,000.00	450,000.00	
JV2019-40	4/11/2019	331800	FEMA Grant - IRMA	Drainage	20,723.00		TO ACRUE FEMA REIMBURSEMENT
Total JV2019-40					20,723.00	0.00	
JV2019-39	4/11/2019	331800	FEMA Grant - IRMA	Drainage		20,723.00	TO ACRUE FEMA REIMBURSEMENT
JV2019-39	4/11/2019	133900	Due from FEMA	Drainage	20,723.00		TO ACRUE FEMA REIMBURSEMENT
Total JV2019-39					20,723.00	20,723.00	
JV2019-40	4/11/2019	133900	Due from FEMA	Drainage		20,723.00	TO ACRUE FEMA REIMBURSEMENT
JV2019-40	4/11/2019	163900	Accumulated Depreciation	Water		18,679.00	ADJUST DEPRECIATION ON WTR PLANT 2
Total JV2019-40					0.00	39,402.00	
JV2019-39	4/11/2019	163900	Accumulated Depreciation	Water	18,679.00		ADJUST DEPRECIATION ON WTR PLANT 2
Total JV2019-39					18,679.00	0.00	
JV2019-40	4/11/2019	533590	Depreciation Expense	Water	18,679.00		ADJUST DEPRECIATION ON WTR PLANT 2
Total JV2019-40					18,679.00	0.00	

Spring Lake Improvement District
Posted General Ledger Transactions - Monthly Journal Entries

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
JV2019-39	4/11/2019	533590	Depreciation Expense	Water		18,679.00	ADJUST DEPRECIATION ON WTR PLANT 2
Total JV2019-39					0.00	18,679.00	
JV2019-51	4/17/2019	203901	HCB - Loan Payable	Drainage	0.45		RECONCILE FND 900 TO ACTUAL
JV2019-51	4/17/2019	203902	HCB - Loan Due in 1-Year	Drainage		557.25	RECONCILE FND 900 TO ACTUAL
JV2019-51	4/17/2019	203903	Capital Lease Payable	Drainage	41,425.80		RECONCILE FND 900 TO ACTUAL
JV2019-51	4/17/2019	203904	Capital Lease Backhoe Due in 1-year	Drainage	41,425.80		RECONCILE FND 900 TO ACTUAL
JV2019-51	4/17/2019	203906	SRF-STA Loan Payable	Drainage		661,023.00	RECONCILE FND 900 TO ACTUAL
JV2019-51	4/17/2019	203907	SRF-STA Loan Due in 1-year	Drainage		64,448.00	RECONCILE FND 900 TO ACTUAL
JV2019-51	4/17/2019	271000	Unreserved Fund Balance	Drainage	643,176.20		RECONCILE FND 900 TO ACTUAL
Total JV2019-51					726,028.25	726,028.25	
JV2019-52	4/22/2019	513510	Office Supplies	Drainage	1.00		POSTING CORRECTION
JV2019-52	4/22/2019	513510		General Government		1.00	POSTING CORRECTION
Total JV2019-52					1.00	1.00	
JV2019-53	4/24/2019	331800	FEMA Grant - IRMA	Drainage		20,723.00	CORRECT AUDIT ADJUSTMENT
JV2019-53	4/24/2019	331800		General Government	20,723.00		CORRECT AUDIT ADJUSTMENT
Total JV2019-53					20,723.00	20,723.00	
JV2019-54	4/29/2019	101901	Operating - General Fund Reserves	Drainage	100,000.00		TRANSFER FUNDS TO RESERVES

Spring Lake Improvement District
 Posted General Ledger Transactions - Monthly Journal Entries

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
JV2019-54	4/29/2019	101100	Cash Operating	Drainage		100,000.00	TRANSFER FUNDS TO RESERVES
Total JV2019-54					100,000.00	100,000.00	
Report Total					1,380,597.65	1,380,597.65	

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

DATE	GROSS	DISCOUNT	COMM	POSTAGE	NET
10/31/2018	\$3,576.66		\$107.30		\$3,469.36
11/21/2018	\$78,885.60		\$2,366.57		\$76,519.03
11/27/2018	\$163,483.04		\$4,904.49		\$158,578.55
12/6/2018	\$278,625.11		\$8,358.75		\$270,266.36
12/17/2018	\$79,860.22		\$2,395.79		\$77,464.43
12/31/2018	\$28,588.72		\$851.95		\$27,736.77
1/31/2019	\$56,103.30		\$1,683.10		\$54,420.20
2/28/2019	\$73,816.76		\$2,214.51		\$71,602.25
3/31/2019	\$191.93		\$0.00		\$191.93
3/31/2019	\$110,161.24		\$3,304.84		\$106,856.40
TOTALS TO DATE	\$873,292.58		\$26,187.30	\$0.00	\$847,105.28

Assessments	Budget		Actual	Commissions	Postage	Net Asses
DRAINAGE	\$461,978.00	42%	\$366,782.88	\$10,998.67		\$355,784.22
GENERAL GOVT	\$416,160.00	39%	\$340,584.11	\$10,213.05		\$330,371.06
PARKS	\$157,837.00	15%	\$130,993.89	\$3,928.10		\$127,065.79
ST LIGHTS	\$27,925.00	3%	\$26,198.78	\$785.62		\$25,413.16
MOSQUITO	\$11,586.00	1%	\$8,732.93	\$261.87		\$8,471.05
	\$1,075,486.00	100%	\$873,292.58	\$26,187.30		\$847,105.28

Percent Collected 79%

**SPRING LAKE
IMPROVEMENT DISTRICT**
Non-Ad Valorem Tax Receipts
Fiscal Year 2019-Village I Parks

DATE	GROSS	DISCOUNT	COMM	POSTAGE	NET
11/21/2018	\$1,013.35		\$30.40		\$982.95
11/27/2018	\$3,061.36		\$91.84		\$2,969.52
12/6/2018	\$3,764.64		\$112.94		\$3,651.70
12/17/2018	\$856.75		\$25.71		\$831.04
12/31/2018	\$599.84		\$18.00		\$581.84
1/31/2019	\$720.85		\$21.62		\$699.23
2/28/2019	\$519.96		\$15.60		\$504.36
3/31/2019	\$2.08		\$0.00		\$2.08
3/31/2019	\$1,370.66		\$41.12		\$1,329.54
TOTALS TO DATE	\$11,909.49	\$0.00	\$357.23	\$0.00	\$11,552.26

Assessments	Budget		Actual	Commissions	Postage	Net Asses
VILLAGE I PARKS	\$13,961.00	100%	\$11,909.49	\$357.23	\$0.00	\$11,552.26

Percent Collected 83%