

**FLAGLER ESTATES ROAD & WATER  
CONTROL DISTRICT BOS REGULAR MEETING  
October 19, 2017**

Proceedings of the Regular Meeting of the Board of Supervisors of Flagler Estates Road and Water Control District were held in the District conference room located at 9850 Light Avenue, Hastings, Florida 32145.

**Present were:** William Fisher, President  
Karen Frenz., Vice President  
Kathy Carter, Secretary  
Linda Gee, District Administrator  
Mike Paesch, District Foreman  
Russell Castleberry, Attorney  
Seth O'Connell, Accountant

Also present was Carl Alve and Nancy D'Aulizio

**Regular Meeting**

**Call to Order:** William Fisher called the meeting to order at 7:05 P.M.

**Pledge of Allegiance:** Pledge was recited

**Roll Call:** All present

**Agenda Changes:** Linda added 8 pallets of Rip Rap in the amount of \$1600.00

**Approval of the Agenda: (17-10/19-01) A motion was made by Karen Frenz to accept the agenda with the change. The motion was seconded by Kathy Carter. The motion was carried unanimously.**

**Approval of the Minutes: A lengthily discussion occurred without approval of the 10-5-17 draft minutes. (17-10/19-02) By general consent the Board agreed moving forward for Angie to type the minutes.**

**Treasurer's Report: (17-10/19-03) A motion was made by Kathy Carter to approve the Accounts Payable in the amount of \$9804.35 as presented with the exception of FASD in the amount of \$2500. The motion was seconded by Karen Frenz . The motion was carried unanimously.** Seth reviewed the payables for both meetings and they were all in order and budgeted. He provided to the Board with review of the September Financial Statement. (Attachment#1)

**Engineers Report:** None.

**Regular Meeting Items:** A discussion to increase Mike Paesch purchasing amount occurred. (17-10/19-04) **A motion was made by Kathy Carter to increase the Forman's purchase amount to \$5000 The motion was seconded by Karen Frenz. The motion was carried unanimously.**

**Attorney Report:** None

**District Administrator Report:** Linda submitted her written report to the Board with updates.  
(Attachment #2)

**District Foreman Report:** Mike read his report with review of the crews work for the past two weeks.(Attachment#3)

**Consent Agenda:(17-10/19-5) A motion was made by Karen Frenz to approve the purchase of 8 pallets of rip rap in the amount of \$1600.00. The motion was second by Kathy Carter. The motion was carried unanimously.**

**Old Business:** None

**Public Comments:** Carl Alve spoke about the equipment maintenance expense and suggested to the Board to look into a Capital Lease program with buy back. Mike agreed to check with Ring Power on Monday. Carl requested an apology from Karen Frenz from the last meeting and Karen declined as she felt she did nothing wrong. Nancy D'Aulizio residing at 4320 FE Blvd expressed her concerns of all the washouts. Mike will take care of it.

**Board Comments:**

**William Fisher** reminded all about the CRA meeting on October 26 at 7 pm with SJ County Water Management reps.

**Karen Frenz (17-10/19-06) Karen Frenz motion to remove the \$250k unscheduled lease, rental cost from the District's insurance policy. The motion was second by Kathy Carter. Bill Fisher disagreed. The motion was passed.**

**Kathy Carter - None**

**Adjournment of Regular Meeting:** Mr. Fisher adjourned the meeting at 8:11 P.M.

**Flagler Estate Road & Water Control District  
General Fund Accounts Payable  
October 6, 2017 to October 19, 2017**

<b>Payee</b>	<b>Purpose</b>	<b>Amount</b>
Advance Disposal	Trash Disposal	\$ 378.00
Crystal Springs	Water Service	\$ 70.42
Dex Imaging	Copier	\$ 8.00
* FASD	Non Ad Valorem Dues	\$ 2,500.00
PGIT	Agreement # Wc2FLI 0554201	\$ 2,396.00
Mass Mutual	Plan Charge	\$ 62.50
NexAir,LLC	Cylinder Lease	\$ 449.44
Port Consolidated	Fuel	\$ 2,894.54
Staples	Office Supplies	\$ 343.21
Unifirst Corporation	Shop Supplies	\$ 120.86
United Health Care	Medical Insurance	\$ 293.24
Windstream	Phone, Fax, Internet	\$ 288.14
	<b>Total Payables</b>	<b>\$ 9,804.35</b>

\* Check from previous 10-5-17 BOS Mtg

9:17 AM

## Flagler Estates Road and Water Control District

10/13/17

## Balance Sheet

Accrual Basis

As of September 30, 2017

	Sep 30, 17
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
10000 · CASH	1,623,999.60
10126 · State Board of Admin - B Pool	-0.11
Total Checking/Savings	1,623,999.49
Other Current Assets	
15500 · Prepaid Expenses	52,688.06
Total Other Current Assets	52,688.06
Total Current Assets	1,676,687.55
Other Assets	
15700 · Inventory	46,479.23
Total Other Assets	46,479.23
<b>TOTAL ASSETS</b>	<b>1,723,166.78</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	-293.97
Total Accounts Payable	-293.97
Other Current Liabilities	
2100 · Payroll Liabilities	-1,765.48
21800 · FICA & Withholding Payable	-612.47
21825 · Child Support Payable	-257.09
Total Other Current Liabilities	-2,635.04
Total Current Liabilities	-2,929.01
Total Liabilities	-2,929.01
Equity	
27000 · Fund Balance - Reserved for Inv	46,479.23
27100 · Fund Balance - Undesignated	1,749,844.43
Net Income	-70,227.87
Total Equity	1,726,095.79
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,723,166.78</b>

## Flagler Estates Road and Water Control District

10/13/17

## Balance Sheet

Accrual Basis

As of September 30, 2017

	Sep 30, 17
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
10000 · CASH	
10100 · Cash-CCB General Fund-5401	747,965.55
10105 · CCB Emergency Reserve-3101	452,962.99
10110 · CCB Operating Reserve-5601	311,678.21
10125 · Cash - State Board of Admin	110,892.17
10200 · Petty Cash	500.68
Total 10000 · CASH	1,623,999.60
10126 · State Board of Admin - B Pool	
10127 · Valuation Analysis	-0.11
Total 10126 · State Board of Admin - B Pool	-0.11
Total Checking/Savings	1,623,999.49
Other Current Assets	
15500 · Prepaid Expenses	52,688.06
Total Other Current Assets	52,688.06
Total Current Assets	1,676,687.55
Other Assets	
15700 · Inventory	46,479.23
Total Other Assets	46,479.23
<b>TOTAL ASSETS</b>	<b>1,723,166.78</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	-293.97
Total Accounts Payable	-293.97
Other Current Liabilities	
2100 · Payroll Liabilities	
2110 · The Hartford Loan Repayment	60.57
2100 · Payroll Liabilities - Other	-1,826.05
Total 2100 · Payroll Liabilities	-1,765.48
21800 · FICA & Withholding Payable	-612.47
21825 · Child Support Payable	-257.09
Total Other Current Liabilities	-2,635.04
Total Current Liabilities	-2,929.01
Total Liabilities	-2,929.01
Equity	
27000 · Fund Balance - Reserved for Inv	46,479.23
27100 · Fund Balance - Undesignated	1,749,844.43
Net Income	-70,227.87
Total Equity	1,726,095.79
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,723,166.78</b>

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## Flagler Estates Road and Water Control District

10/13/17

## Profit &amp; Loss

Accrual Basis

September 2017

	Sep 17	Oct '16 - Sep 17
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	0.00	846,926.05
33825 · Excess Fees - St Johns County	0.00	39,948.05
34190 · Culvert Permit Fees	0.00	750.00
34195 · Culvert Installation - Packages	935.23	38,923.92
34196 · Maintenance, Repairs & Damages	0.00	725.66
34197 · Copies, Maps and Other	0.00	688.81
34199 · Move On/Off Permit	0.00	850.00
36110 · Interest Earned Capital City	72.04	924.20
36120 · Interest Earned - SBA	5.81	1,212.33
36132 · Interest Income - St Johns	0.00	7.14
36400 · Sales of Equipment	0.00	600.00
36990 · Miscellaneous Revenues	0.00	623.38
Total Income	1,013.08	932,179.54
Gross Profit	1,013.08	932,179.54
Expense		
51000 · Personal Services	33,753.46	481,545.53
53000 · Operating Expenses	40,074.82	293,464.90
56000 · Capital Outlay	1,122.00	226,292.01
57000 · Debt Service	0.00	-45.92
6560 · Payroll Expenses	0.00	1,127.47
66900 · Reconciliation Discrepancies	0.00	23.42
Total Expense	74,950.28	1,002,407.41
Net Ordinary Income	-73,937.20	-70,227.87
Net Income	-73,937.20	-70,227.87

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## Flagler Estates Road and Water Control District

10/13/17

## Profit &amp; Loss

Accrual Basis

September 2017

	Sep 17	Oct '16 - Sep 17
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	0.00	846,926.05
33825 · Excess Fees - St Johns County	0.00	39,948.05
34190 · Culvert Permit Fees	0.00	750.00
34195 · Culvert Installation - Packages	935.23	38,923.92
34196 · Maintenance, Repairs & Damages	0.00	725.66
34197 · Copies, Maps and Other	0.00	688.81
34199 · Move On/Off Permit	0.00	850.00
36110 · Interest Earned Capital City	72.04	924.20
36120 · Interest Earned - SBA	5.81	1,212.33
36132 · Interest Income - St Johns	0.00	7.14
36400 · Sales of Equipment	0.00	600.00
36990 · Miscellaneous Revenues	0.00	623.38
Total Income	1,013.08	932,179.54
Gross Profit	1,013.08	932,179.54
Expense		
51000 · Personal Services		
51100 · Supervisors Fees	0.00	877.60
51200 · Salary and Wages	21,824.80	296,414.98
51210 · Vacation	1,607.60	16,805.81
51220 · Sick	128.60	9,120.15
51230 · Holiday	1,549.40	12,775.40
52100 · FICA Taxes	1,541.67	20,610.23
52150 · Payroll Taxes - Medicare	360.53	4,820.13
52200 · Retirement	0.00	27,733.18
52300 · Life and Health Insurance		
52300 · Life and Health Insurance - Other	6,692.28	87,091.64
Total 52300 · Life and Health Insurance	6,692.28	87,091.64
52400 · Unemployment Compensation	8.58	1,258.41
52450 · Workers Compensation Insurance	0.00	3,923.00
52460 · Drug & Alcohol Testing	40.00	115.00
Total 51000 · Personal Services	33,753.46	481,545.53
53000 · Operating Expenses		
53131 · Services - Engineering	0.00	517.50
53132 · Vegetation Control	0.00	23,066.37
53154 · Legal	0.00	27,749.96
53155 · Legal Advertisement	0.00	716.51
53200 · Accounting	862.50	14,818.42
53225 · Auditing	0.00	10,681.62
54000 · Travel & Per Diem	40.68	1,407.62
54010 · Continuing Education & Seminars	0.00	187.00
54100 · Telephone	282.60	4,157.27
54251 · Postage	0.00	219.31
54252 · Fuel & Oil	2,462.95	41,281.49
54300 · Utilities		
54300 · Utilities - Other	0.00	4,502.30
Total 54300 · Utilities	0.00	4,502.30
54500 · Insurance	35,063.00	35,834.00
54600 · Shop Expense	1,126.20	16,933.09
54659 · Equipment Maintenance		
54659 · Equipment Maintenance - Other	99.79	52,089.49
Total 54659 · Equipment Maintenance	99.79	52,089.49

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## Flagler Estates Road and Water Control District

10/13/17

## Profit &amp; Loss

Accrual Basis

September 2017

	Sep 17	Oct '16 - Sep 17
55152 · Office Supplies	54.10	3,293.26
55153 · Admin Fees, Licenses, Permits	0.00	3,500.00
55154 · Facility Maintenance & Repairs	73.00	4,963.94
55155 · Publishing & Printing	0.00	4,628.14
55225 · Collection Expense-St Johns	0.00	8,629.28
55230 · Collection Discounts - SJC	0.00	20,698.43
55275 · Collection Expense - SJPA	0.00	11,079.90
55459 · Other Current Charges	10.00	2,510.00
<b>Total 53000 · Operating Expenses</b>	<b>40,074.82</b>	<b>293,464.90</b>
56000 · Capital Outlay		
56464 · Machinery & Equipment	0.00	181,955.00
56466 · Drainage Control	1,122.00	30,862.91
56467 · Road repairs	0.00	4,200.00
56468 · Signage	0.00	9,274.10
<b>Total 56000 · Capital Outlay</b>	<b>1,122.00</b>	<b>226,292.01</b>
57000 · Debt Service		
57471 · Principal Payments	0.00	-45.92
<b>Total 57000 · Debt Service</b>	<b>0.00</b>	<b>-45.92</b>
6560 · Payroll Expenses	0.00	1,127.47
66900 · Reconciliation Discrepancies	0.00	23.42
<b>Total Expense</b>	<b>74,950.28</b>	<b>1,002,407.41</b>
<b>Net Ordinary Income</b>	<b>-73,937.20</b>	<b>-70,227.87</b>
<b>Net Income</b>	<b>-73,937.20</b>	<b>-70,227.87</b>



## Flagler Estates Road and Water Control District

10/13/17

## Profit &amp; Loss

Accrual Basis

July through September 2017

	Jul 17	Aug 17	Sep 17	TOTAL
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	51,993.00	0.00	0.00	51,993.00
33825 · Excess Fees - St Johns County	28,278.53	0.00	0.00	28,278.53
34190 · Culvert Permit Fees	125.00	125.00	0.00	250.00
34195 · Culvert Installation - Packages	0.00	10,162.64	935.23	11,097.87
34196 · Maintenance, Repairs & Damages	0.00	93.57	0.00	93.57
34199 · Move On/Off Permit	170.00	170.00	0.00	340.00
36110 · Interest Earned Capital City	70.45	70.17	72.04	212.66
36120 · Interest Earned - SBA	120.87	124.01	5.81	250.69
36132 · Interest Income - St Johns	7.14	0.00	0.00	7.14
36400 · Sales of Equipment	600.00	0.00	0.00	600.00
36990 · Miscellaneous Revenues	51.52	0.00	0.00	51.52
Total Income	81,416.51	10,745.39	1,013.08	93,174.98
Gross Profit	81,416.51	10,745.39	1,013.08	93,174.98
Expense				
51000 · Personal Services	36,408.57	47,363.81	33,753.46	117,525.84
53000 · Operating Expenses	22,152.41	24,213.39	40,074.82	86,440.62
56000 · Capital Outlay	1,152.00	0.00	1,122.00	2,274.00
Total Expense	59,712.98	71,577.20	74,950.28	206,240.46
Net Ordinary Income	21,703.53	-60,831.81	-73,937.20	-113,065.48
Net Income	21,703.53	-60,831.81	-73,937.20	-113,065.48

## Flagler Estates Road and Water Control District Profit & Loss

Accrual Basis

July through September 2017

	Jul 17	Aug 17	Sep 17	TOTAL
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
31125 · Taxes - St Johns County	51,993.00	0.00	0.00	51,993.00
33825 · Excess Fees - St Johns County	28,278.53	0.00	0.00	28,278.53
34190 · Culvert Permit Fees	125.00	125.00	0.00	250.00
34195 · Culvert Installation - Packages	0.00	10,162.64	935.23	11,097.87
34196 · Maintenance, Repairs & Damages	0.00	93.57	0.00	93.57
34199 · Move On/Off Permit	170.00	170.00	0.00	340.00
36110 · Interest Earned Capital City	70.45	70.17	72.04	212.66
36120 · Interest Earned - SBA	120.87	124.01	5.81	250.69
36132 · Interest Income - St Johns	7.14	0.00	0.00	7.14
36400 · Sales of Equipment	600.00	0.00	0.00	600.00
36990 · Miscellaneous Revenues	51.52	0.00	0.00	51.52
<b>Total Income</b>	<b>81,416.51</b>	<b>10,745.39</b>	<b>1,013.08</b>	<b>93,174.98</b>
<b>Gross Profit</b>	<b>81,416.51</b>	<b>10,745.39</b>	<b>1,013.08</b>	<b>93,174.98</b>
<b>Expense</b>				
51000 · Personal Services				
51200 · Salary and Wages	22,225.00	28,866.33	21,824.80	72,916.13
51210 · Vacation	603.80	1,831.90	1,607.60	4,043.30
51220 · Sick	2,177.20	289.77	128.60	2,595.57
51230 · Holiday	1,669.40	0.00	1,549.40	3,218.80
52100 · FICA Taxes	1,638.72	1,902.28	1,541.67	5,082.67
52150 · Payroll Taxes - Medicare	383.23	444.91	360.53	1,188.67
52300 · Life and Health Insurance				
52300 · Life and Health Insurance - Other	7,696.08	14,028.62	6,692.28	28,416.98
<b>Total 52300 · Life and Health Insurance</b>	<b>7,696.08</b>	<b>14,028.62</b>	<b>6,692.28</b>	<b>28,416.98</b>
52400 · Unemployment Compensation	15.14	0.00	8.58	23.72
52460 · Drug & Alcohol Testing	0.00	0.00	40.00	40.00
<b>Total 51000 · Personal Services</b>	<b>36,408.57</b>	<b>47,363.81</b>	<b>33,753.46</b>	<b>117,525.84</b>
53000 · Operating Expenses				
53131 · Services - Engineering	312.50	0.00	0.00	312.50
53132 · Vegetation Control	0.00	3,260.45	0.00	3,260.45
53154 · Legal	2,333.33	2,333.33	0.00	4,666.66
53155 · Legal Advertisement	0.00	79.88	0.00	79.88
53200 · Accounting	2,550.00	1,050.00	862.50	4,462.50
53225 · Auditing	7,300.00	1,679.56	0.00	8,979.56
54000 · Travel & Per Diem	108.07	144.46	40.68	293.21
54100 · Telephone	342.50	334.55	282.60	959.65
54251 · Postage	98.00	0.00	0.00	98.00
54252 · Fuel & Oil	2,344.66	4,292.78	2,462.95	9,100.39
54300 · Utilities				
54300 · Utilities - Other	510.63	435.98	0.00	946.61
<b>Total 54300 · Utilities</b>	<b>510.63</b>	<b>435.98</b>	<b>0.00</b>	<b>946.61</b>
54500 · Insurance	0.00	0.00	35,063.00	35,063.00
54600 · Shop Expense	4,074.21	894.28	1,126.20	6,094.69
54659 · Equipment Maintenance				
54659 · Equipment Maintenance - Other	846.65	8,700.17	99.79	9,646.61
<b>Total 54659 · Equipment Maintenance</b>	<b>846.65</b>	<b>8,700.17</b>	<b>99.79</b>	<b>9,646.61</b>
55152 · Office Supplies	110.87	88.12	54.10	253.09
55153 · Admin Fees, Licenses, Permits	0.00	500.00	0.00	500.00
55154 · Facility Maintenance & Repairs	418.27	419.83	73.00	911.10
55225 · Collection Expense-St Johns	802.72	0.00	0.00	802.72
55459 · Other Current Charges	0.00	0.00	10.00	10.00
<b>Total 53000 · Operating Expenses</b>	<b>22,152.41</b>	<b>24,213.39</b>	<b>40,074.82</b>	<b>86,440.62</b>
56000 · Capital Outlay				
56466 · Drainage Control	1,152.00	0.00	1,122.00	2,274.00
<b>Total 56000 · Capital Outlay</b>	<b>1,152.00</b>	<b>0.00</b>	<b>1,122.00</b>	<b>2,274.00</b>
<b>Total Expense</b>	<b>59,712.98</b>	<b>71,577.20</b>	<b>74,950.28</b>	<b>206,240.46</b>
<b>Net Ordinary Income</b>	<b>21,703.53</b>	<b>-60,831.81</b>	<b>-73,937.20</b>	<b>-113,065.48</b>
<b>Net Income</b>	<b>21,703.53</b>	<b>-60,831.81</b>	<b>-73,937.20</b>	<b>-113,065.48</b>

## Flagler Estates Road and Water Control District

10/13/17

## Budget vs. Actual

Accrual Basis

September 2017

	Sep 17	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
34195 • Culvert Installation - Packages	935.23	520.00	415.23
34196 • Maintenance, Repairs & Damages	0.00	344.90	-344.90
34199 • Move On/Off Permit	0.00	50.01	-50.01
36110 • Interest Earned Capital City	72.04	69.66	2.38
36120 • Interest Earned - SBA	5.81	14.00	-8.19
36990 • Miscellaneous Revenues	0.00	164.96	-164.96
Total Income	1,013.08	1,163.53	-150.45
Gross Profit	1,013.08	1,163.53	-150.45
Expense			
51000 • Personal Services	33,753.46	43,543.02	-9,789.56
53000 • Operating Expenses	40,074.82	46,810.36	-6,735.54
56000 • Capital Outlay	1,122.00		
Total Expense	74,950.28	90,353.38	-15,403.10
Net Ordinary Income	-73,937.20	-89,189.85	15,252.65
Net Income	-73,937.20	-89,189.85	15,252.65

## Flagler Estates Road and Water Control District

## Budget vs. Actual

10/13/17

Accrual Basis

September 2017

	Sep 17	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
34195 · Culvert Installation - Packages	935.23	520.00	415.23
34196 · Maintenance, Repairs & Damages	0.00	344.90	-344.90
34199 · Move On/Off Permit	0.00	50.01	-50.01
36110 · Interest Earned Capital City	72.04	69.66	2.38
36120 · Interest Earned - SBA	5.81	14.00	-8.19
36990 · Miscellaneous Revenues	0.00	164.96	-164.96
Total Income	1,013.08	1,163.53	-150.45
Gross Profit	1,013.08	1,163.53	-150.45
Expense			
51000 · Personal Services			
51100 · Supervisors Fees	0.00	60.75	-60.75
51200 · Salary and Wages	21,824.80	29,718.48	-7,893.68
51210 · Vacation	1,607.60	2,645.69	-1,038.09
51220 · Sick	128.60	505.47	-376.87
51230 · Holiday	1,549.40	1,745.25	-195.85
52100 · FICA Taxes	1,541.67	2,257.89	-716.22
52150 · Payroll Taxes - Medicare	360.53	528.05	-167.52
52300 · Life and Health Insurance			
52300 · Life and Health Insurance - Other	6,692.28	5,973.75	718.53
Total 52300 · Life and Health Insurance	6,692.28	5,973.75	718.53
52400 · Unemployment Compensation	8.58	107.69	-99.11
52460 · Drug & Alcohol Testing	40.00		
Total 51000 · Personal Services	33,753.46	43,543.02	-9,789.56
53000 · Operating Expenses			
53131 · Services - Engineering	0.00	238.64	-238.64
53154 · Legal	0.00	2,548.00	-2,548.00
53200 · Accounting	862.50	2,220.75	-1,358.25
54000 · Travel & Per Diem	40.68	147.12	-106.44
54100 · Telephone	282.60	193.60	89.00
54252 · Fuel & Oil	2,462.95	5,065.50	-2,602.55
54500 · Insurance	35,063.00	34,552.00	511.00
54600 · Shop Expense	1,126.20	772.00	354.20
54659 · Equipment Maintenance			
54659 · Equipment Maintenance - Other	99.79	1,008.00	-908.21
Total 54659 · Equipment Maintenance	99.79	1,008.00	-908.21
55152 · Office Supplies	54.10	64.75	-10.65
55154 · Facility Maintenance & Repairs	73.00	0.00	73.00
55459 · Other Current Charges	10.00	0.00	10.00
Total 53000 · Operating Expenses	40,074.82	46,810.36	-6,735.54
56000 · Capital Outlay			
56466 · Drainage Control	1,122.00		
Total 56000 · Capital Outlay	1,122.00		
Total Expense	74,950.28	90,353.38	-15,403.10
Net Ordinary Income	-73,937.20	-89,189.85	15,252.65
Net Income	-73,937.20	-89,189.85	15,252.65

## Flagler Estates Road and Water Control District

10/13/17

## Budget vs. Actual

Accrual Basis

October 2016 through September 2017

	Oct '16 - Sep 17	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	846,926.05	886,874.10	-39,948.05
33825 · Excess Fees - St Johns County	39,948.05		
34190 · Culvert Permit Fees	750.00	750.00	0.00
34195 · Culvert Installation - Packages	38,923.92	37,000.00	1,923.92
34196 · Maintenance, Repairs & Damages	725.66	750.00	-24.34
34197 · Copies, Maps and Other	688.81	650.00	38.81
34199 · Move On/Off Permit	850.00	800.00	50.00
36110 · Interest Earned Capital City	924.20	900.00	24.20
36120 · Interest Earned - SBA	1,212.33	1,100.00	112.33
36132 · Interest Income - St Johns	7.14	10.00	-2.86
36400 · Sales of Equipment	600.00		
36990 · Miscellaneous Revenues	623.38	1,200.00	-576.62
Total Income	932,179.54	930,034.10	2,145.44
Gross Profit	932,179.54	930,034.10	2,145.44
Expense			
51000 · Personal Services	481,545.53	505,189.50	-23,643.97
53000 · Operating Expenses	293,464.90	325,900.00	-32,435.10
56000 · Capital Outlay	226,292.01	226,300.00	-7.99
57000 · Debt Service	-45.92		
6560 · Payroll Expenses	1,127.47		
66900 · Reconciliation Discrepancies	23.42		
Total Expense	1,002,407.41	1,057,389.50	-54,982.09
Net Ordinary Income	-70,227.87	-127,355.40	57,127.53
Net Income	-70,227.87	-127,355.40	57,127.53

## Flagler Estates Road and Water Control District

## Budget vs. Actual

October 2016 through September 2017

	Oct '16 - Sep 17	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
Income			
31125 · Taxes - St Johns County	846,926.05	886,874.10	-39,948.05
33825 · Excess Fees - St Johns County	39,948.05		
34190 · Culvert Permit Fees	750.00	750.00	0.00
34195 · Culvert Installation - Packages	38,923.92	37,000.00	1,923.92
34196 · Maintenance, Repairs & Damages	725.66	750.00	-24.34
34197 · Copies, Maps and Other	688.81	650.00	38.81
34199 · Move On/Off Permit	850.00	800.00	50.00
36110 · Interest Earned Capital City	924.20	900.00	24.20
36120 · Interest Earned - SBA	1,212.33	1,100.00	112.33
36132 · Interest Income - St Johns	7.14	10.00	-2.86
36400 · Sales of Equipment	600.00		
36990 · Miscellaneous Revenues	623.38	1,200.00	-576.62
<b>Total Income</b>	<b>932,179.54</b>	<b>930,034.10</b>	<b>2,145.44</b>
<b>Gross Profit</b>	<b>932,179.54</b>	<b>930,034.10</b>	<b>2,145.44</b>
Expense			
51000 · Personal Services			
51100 · Supervisors Fees	877.60	900.00	-22.40
51200 · Salary and Wages	296,414.98	302,862.73	-6,447.75
51210 · Vacation	16,805.81	17,912.59	-1,106.78
51220 · Sick	9,120.15	5,506.21	3,613.94
51230 · Holiday	12,775.40	13,312.47	-537.07
52100 · FICA Taxes	20,610.23	21,606.62	-996.39
52150 · Payroll Taxes - Medicare	4,820.13	5,053.17	-233.04
52200 · Retirement	27,733.18	27,750.00	-16.82
52300 · Life and Health Insurance			
52300 · Life and Health Insurance - Other	87,091.64	82,659.08	4,432.56
<b>Total 52300 · Life and Health Insurance</b>	<b>87,091.64</b>	<b>82,659.08</b>	<b>4,432.56</b>
52400 · Unemployment Compensation	1,258.41	3,554.63	-2,296.22
52450 · Workers Compensation Insurance	3,923.00	24,072.00	-20,149.00
52460 · Drug & Alcohol Testing	115.00		
<b>Total 51000 · Personal Services</b>	<b>481,545.53</b>	<b>505,189.50</b>	<b>-23,643.97</b>
53000 · Operating Expenses			
53131 · Services - Engineering	517.50	900.00	-382.50
53132 · Vegetation Control	23,066.37	30,000.00	-6,933.63
53133 · Surveying	0.00	100.00	-100.00
53154 · Legal	27,749.96	29,750.00	-2,000.04
53155 · Legal Advertisement	716.51	900.00	-183.49
53200 · Accounting	14,818.42	17,500.00	-2,681.58
53225 · Auditing	10,681.62	11,000.00	-318.38
54000 · Travel & Per Diem	1,407.62	1,550.00	-142.38
54010 · Continuing Education & Seminars	187.00	300.00	-113.00
54100 · Telephone	4,157.27	4,250.00	-92.73
54251 · Postage	219.31	250.00	-30.69
54252 · Fuel & Oil	41,281.49	50,000.00	-8,718.51
54300 · Utilities			
54300 · Utilities - Other	4,502.30	4,550.00	-47.70
<b>Total 54300 · Utilities</b>	<b>4,502.30</b>	<b>4,550.00</b>	<b>-47.70</b>
54500 · Insurance	35,834.00	37,000.00	-1,166.00
54600 · Shop Expense	16,933.09	17,000.00	-66.91
54659 · Equipment Maintenance			
54659 · Equipment Maintenance - Other	52,089.49	60,000.00	-7,910.51
<b>Total 54659 · Equipment Maintenance</b>	<b>52,089.49</b>	<b>60,000.00</b>	<b>-7,910.51</b>
55152 · Office Supplies	3,293.26	3,350.00	-56.74
55153 · Admin Fees, Licenses, Permits	3,500.00	3,500.00	0.00
55154 · Facility Maintenance & Repairs	4,963.94	5,000.00	-36.06
55155 · Publishing & Printing	4,628.14	4,750.00	-121.86
55225 · Collection Expense-St Johns	8,629.28	8,750.00	-120.72
55230 · Collection Discounts - SJC	20,698.43	21,000.00	-301.57
55275 · Collection Expense - SJPA	11,079.90	12,000.00	-920.10
55459 · Other Current Charges	2,510.00	2,500.00	10.00
<b>Total 53000 · Operating Expenses</b>	<b>293,464.90</b>	<b>325,900.00</b>	<b>-32,435.10</b>

With approved budget amendment

9:19 AM

10/13/17

Accrual Basis

## Flagler Estates Road and Water Control District

## Budget vs. Actual

October 2016 through September 2017

	Oct '16 - Sep 17	Budget	\$ Over Budget
56000 • Capital Outlay			
56464 • Machinery & Equipment	181,955.00	182,000.00	-45.00
56466 • Drainage Control	30,862.91	30,000.00	862.91
56467 • Road repairs	4,200.00	5,000.00	-800.00
56468 • Signage	9,274.10	9,300.00	-25.90
Total 56000 • Capital Outlay	226,292.01	226,300.00	-7.99
57000 • Debt Service			
57471 • Principal Payments	-45.92		
Total 57000 • Debt Service	-45.92		
6560 • Payroll Expenses	1,127.47		
66900 • Reconciliation Discrepancies	23.42		
Total Expense	1,002,407.41	1,057,389.50	-54,982.09
Net Ordinary Income	-70,227.87	-127,355.40	57,127.53
Net Income	-70,227.87	-127,355.40	57,127.53

With approved budget amendment

## FERWCD - Capital Projects Fund

## Balance Sheet

As of September 30, 2017

	Sep 30, 17
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
10120 · CCB Capital Improvement Fund	338,051.91
Total Checking/Savings	338,051.91
Other Current Assets	
Inventory	156,390.00
12000 · Due From General Fund	-0.15
Total Other Current Assets	156,389.85
Total Current Assets	494,441.76
<b>TOTAL ASSETS</b>	<b>494,441.76</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Reserve for Inventory	156,390.00
32000 · Retained Earnings-Fund Balance	348,501.53
Net Income	-10,449.77
Total Equity	494,441.76
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>494,441.76</b>



**FERWCD - Capital Projects Fund**  
**Profit & Loss**  
**September 2017**

	Sep 17	Oct '16 - Sep 17
Ordinary Income/Expense		
Income		
31125 · CIP Assessment Collections	0.00	243,839.75
36120 · Interest Income - CCB	13.89	127.99
Total Income	13.89	243,967.74
Expense		
55230 · SJC - Collection Exp	0.00	1,163.48
55235 · SJC Assessment Discount	0.00	5,424.80
55275 · Collection Expense	0.00	-1,655.18
56460 · Paving and Stabilization	0.00	249,497.79
Total Expense	0.00	254,430.89
Net Ordinary Income	13.89	-10,463.15
Other Income/Expense		
Other Income		
31130 · Excess Fees - SJC	0.00	13.38
Total Other Income	0.00	13.38
Net Other Income	0.00	13.38
Net Income	13.89	-10,449.77

**FERWCD - Capital Projects Fund**  
**Budget vs. Actual**  
**October 2016 through September 2017**

	<u>Oct '16 - Sep 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
31125 · CIP Assessment Collections	243,839.75	243,792.00	47.75
36120 · Interest Income - CCB	127.99	125.00	2.99
Total Income	243,967.74	243,917.00	50.74
Expense			
55230 · SJC - Collection Exp	1,163.48	1,165.00	-1.52
55235 · SJC Assessment Discount	5,424.80	5,425.00	-0.20
55275 · Collection Expense	-1,655.18	0.00	-1,655.18
56460 · Paving and Stabilization	249,497.79	0.00	249,497.79
56465 · Road Resurfacing	0.00	250,000.00	-250,000.00
56495 · Paving Culverts & Rip Rap	0.00	70,000.00	-70,000.00
Total Expense	254,430.89	326,590.00	-72,159.11
Net Ordinary Income	-10,463.15	-82,673.00	72,209.85
Other Income/Expense			
Other Income			
31130 · Excess Fees - SJC	13.38	0.00	13.38
Total Other Income	13.38	0.00	13.38
Net Other Income	13.38	0.00	13.38
Net Income	<u>-10,449.77</u>	<u>-82,673.00</u>	<u>72,223.23</u>

**Flagler Estates Road & Water Control District**  
**Administrator Report**  
**10-19-2017**

1. Processed employee updates, mail, copies, payroll, invoices, warrants, payables in Quick Books, treasury report, culvert and move on permits, work orders, filing, phone calls, walk ins, logged illegal dumping sites, public requests, made bank deposits, cleared CO's on the County e-services database and cleaned offices
2. Processed the Receipts of County Funds wired SBA deposits from SJC Tax Collector's office in the amount of \$16,941.65 on account for Delinquent #4 prior year taxes. Processed the September bank statements and provided the CPA with backups to do the financials
3. Prepared and emailed the Agenda for the Regular BOS October 19, 2017 meeting and typed the draft minutes for the meeting held on October 5th and preparing the public copies and board folders
4. Updating website with the September financial and draft meeting minutes
5. Processed the Preferred Payroll Audit year 2016-2017 due by Nov 1st
6. Processed the Public Depositor Annual Report to the Chief Financial officer Division of Treasury for period ending September 30, 2016
7. Contact Matt Baker about the unscheduled items on the insurance policy and received a check in the amount of \$309 on cash value of vehicles
8. Processed the unemployment third quarter RT-6 and 941 and updated the annual inventory book with updates
9. Linda Soughton at SJ County EOC emailed notice of the FEMA application filing date has changed to November 5<sup>th</sup> so I filed on October 11<sup>th</sup> with the FloridaPa.org and the District's RPA number is #1390
10. Updated the payables files FY2017-18 and BOS meeting folders and filed the Certification for Taxing Authorities that Do Not Levy Valorem Taxes

**Flagler Estates Road & Water Control District  
Foreman's Report 10-5-17**

Violations None

Culverts We installed 4 driveway culvert package deal on 10735 Kirchherr Ave---4824 Stephen St---4320 Flagler Estates Blvd---10215 Allison Ave

Mowing 11 th round of road mowing completed grid 1-2-3-4 .

Ditch Cleaning We have cleaned the following ditches on Ashley between Quinn St and Main Canal---1section on Baylor Ave---Ebert Ave between Thersa St and Vicki St---Amos Ave south of Helena St---1 section of Crotty Ave---We are now cleaning sand out of Lateral canals where canal banks wash out on Vicki St and Helena St .

Grading We graded the following roads Ashley St--Gregory Ave--Hennessey Ave--Inez St--Fredrick St--1 block of Susan St--1 block of Quinn St--1 block on Oliver Ave .

Road repairs Temp repair Light Ave and Melanie St where pavement got washed out .We repaired all large washout on roadways. We repaired the following roads Calvin St between Nikolich Ave and E.Deep Creek Blvd---Donald St---Kirchherr Ave---Dillon Ave---McMahon Ave

Other's None

Projects None

Equipment repairs Update on Tractor repairs . Replaced Hyd hoseon #40 Backhoe---Replaced blades on 15' mower

PURCHASES NONE