

Flagler Estates Road and Water Control District
Balance Sheet
As of October 31, 2017

	<u>Oct 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	1,601,095.03
10126 · State Board of Admin - B Pool	-0.11
Total Checking/Savings	<u>1,601,094.92</u>
Other Current Assets	
15500 · Prepaid Expenses	52,216.90
Total Other Current Assets	<u>52,216.90</u>
Total Current Assets	<u>1,653,311.82</u>
Other Assets	
common stock/divdend	-52.64
15700 · Inventory	46,479.23
Total Other Assets	<u>46,426.59</u>
TOTAL ASSETS	<u><u>1,699,738.41</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	7,128.77
Total Accounts Payable	<u>7,128.77</u>
Other Current Liabilities	
2100 · Payroll Liabilities	-2,314.03
21800 · FICA & Withholding Payable	-612.47
21825 · Child Support Payable	-257.09
21950 · Due to Capital Projects Fund	3,691.59
22300 · Deferred Revenue	1,210.68
Total Other Current Liabilities	<u>1,718.68</u>
Total Current Liabilities	<u>8,847.45</u>
Total Liabilities	<u>8,847.45</u>

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Accrual Basis

Flagler Estates Road and Water Control District

Balance Sheet

As of October 31, 2017

	<u>Oct 31, 17</u>
Equity	
27000 · Fund Balance - Reserved for Inv	46,479.23
27100 · Fund Balance - Undesignated	1,679,740.53
Net Income	<u>-35,328.80</u>
Total Equity	<u>1,690,890.96</u>
TOTAL LIABILITIES & EQUITY	<u>1,699,738.41</u>

Flagler Estates Road and Water Control District
Balance Sheet
As of October 31, 2017

	<u>Oct 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	
10100 · Cash-CCB General Fund-5401	724,786.49
10105 · CCB Emergency Reserve-3101	452,972.23
10110 · CCB Operating Reserve-5601	311,691.45
10125 · Cash - State Board of Admin	111,144.18
10200 · Petty Cash	<u>500.68</u>
Total 10000 · CASH	1,601,095.03
10126 · State Board of Admin - B Pool	
10127 · Valuation Analysis	<u>-0.11</u>
Total 10126 · State Board of Admin - B ...	<u>-0.11</u>
Total Checking/Savings	1,601,094.92
Other Current Assets	
15500 · Prepaid Expenses	<u>52,216.90</u>
Total Other Current Assets	<u>52,216.90</u>
Total Current Assets	1,653,311.82
Other Assets	
common stock/dividend	-52.64
15700 · Inventory	<u>46,479.23</u>
Total Other Assets	<u>46,426.59</u>
TOTAL ASSETS	<u><u>1,699,738.41</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	<u>7,128.77</u>
Total Accounts Payable	7,128.77

Flagler Estates Road and Water Control District
Balance Sheet
As of October 31, 2017

	<u>Oct 31, 17</u>
Other Current Liabilities	
2100 · Payroll Liabilities	
2110 · The Hartford Loan Repayment	60.57
2100 · Payroll Liabilities - Other	<u>-2,374.60</u>
Total 2100 · Payroll Liabilities	-2,314.03
21800 · FICA & Withholding Payable	-612.47
21825 · Child Support Payable	-257.09
21950 · Due to Capital Projects Fund	3,691.59
22300 · Deferred Revenue	<u>1,210.68</u>
Total Other Current Liabilities	<u>1,718.68</u>
Total Current Liabilities	<u>8,847.45</u>
Total Liabilities	8,847.45
Equity	
27000 · Fund Balance - Reserved for Inv	46,479.23
27100 · Fund Balance - Undesignated	1,679,740.53
Net Income	<u>-35,328.80</u>
Total Equity	<u>1,690,890.96</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,699,738.41</u></u>

Flagler Estates Road and Water Control District
Profit & Loss
October 2017

	<u>Oct 17</u>	<u>Oct 17</u>
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	15,685.40	15,685.40
33825 · Excess Fees - St Johns County	2,484.16	2,484.16
34190 · Culvert Permit Fees	125.00	125.00
34195 · Culvert Installation - Packages	10,926.43	10,926.43
34196 · Maintenance, Repairs & Dama...	253.00	253.00
34199 · Move On/Off Permit	85.00	85.00
36110 · Interest Earned Capital City	64.96	64.96
36120 · Interest Earned - SBA	128.04	128.04
36990 · Miscellaneous Revenues	309.00	309.00
Total Income	<u>30,060.99</u>	<u>30,060.99</u>
Gross Profit	30,060.99	30,060.99
Expense		
51000 · Personal Services	38,238.65	38,238.65
53000 · Operating Expenses	20,279.94	20,279.94
56000 · Capital Outlay	6,871.20	6,871.20
Total Expense	<u>65,389.79</u>	<u>65,389.79</u>
Net Ordinary Income	<u>-35,328.80</u>	<u>-35,328.80</u>
Net Income	<u><u>-35,328.80</u></u>	<u><u>-35,328.80</u></u>

	Oct 17	Oct 17
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	15,685.40	15,685.40
33825 · Excess Fees - St Johns County	2,484.16	2,484.16
34190 · Culvert Permit Fees	125.00	125.00
34195 · Culvert Installation - Packages	10,926.43	10,926.43
34196 · Maintenance, Repairs & Damages	253.00	253.00
34199 · Move On/Off Permit	85.00	85.00
36110 · Interest Earned Capital City	64.96	64.96
36120 · Interest Earned - SBA	128.04	128.04
36990 · Miscellaneous Revenues	309.00	309.00
Total Income	30,060.99	30,060.99
Gross Profit	30,060.99	30,060.99
Expense		
51000 · Personal Services		
51200 · Salary and Wages	24,036.60	24,036.60
51210 · Vacation	1,403.80	1,403.80
52100 · FICA Taxes	1,562.11	1,562.11
52150 · Payroll Taxes - Medicare	365.34	365.34
52200 · Retirement	62.50	62.50
52300 · Life and Health Insurance		
52300 · Life and Health Insurance - Ot...	1,006.88	1,006.88
Total 52300 · Life and Health Insurance	1,006.88	1,006.88
52400 · Unemployment Compensation	17.42	17.42
52450 · Workers Compensation Insurance	9,784.00	9,784.00
Total 51000 · Personal Services	38,238.65	38,238.65
53000 · Operating Expenses		
53132 · Vegetation Control	2,317.14	2,317.14
53154 · Legal	4,666.66	4,666.66
53200 · Accounting	1,887.50	1,887.50
54000 · Travel & Per Diem	128.40	128.40
54100 · Telephone	675.92	675.92
54252 · Fuel & Oil	4,634.40	4,634.40
54300 · Utilities		
54300 · Utilities - Other	805.42	805.42
Total 54300 · Utilities	805.42	805.42
54600 · Shop Expense	762.40	762.40
54659 · Equipment Maintenance		
54659 · Equipment Maintenance - Other	343.91	343.91
Total 54659 · Equipment Maintenance	343.91	343.91

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Flagler Estates Road and Water Control District

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Profit & Loss

Accrual Basis

October 2017

	Oct 17	Oct 17
55152 · Office Supplies	483.35	483.35
55153 · Admin Fees, Licenses, Permits	2,675.00	2,675.00
55154 · Facility Maintenance & Repairs	756.00	756.00
55225 · Collection Expense-St Johns	133.84	133.84
55459 · Other Current Charges	10.00	10.00
Total 53000 · Operating Expenses	20,279.94	20,279.94
56000 · Capital Outlay		
56466 · Drainage Control	6,871.20	6,871.20
Total 56000 · Capital Outlay	6,871.20	6,871.20
Total Expense	65,389.79	65,389.79
Net Ordinary Income	-35,328.80	-35,328.80
Net Income	-35,328.80	-35,328.80

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Flagler Estates Road and Water Control District

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Profit & Loss

Accrual Basis

August through October 2017

	<u>Aug 17</u>	<u>Sep 17</u>	<u>Oct 17</u>	<u>TOTAL</u>
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	0.00	0.00	15,685.40	15,685.40
33825 · Excess Fees - St Johns County	0.00	0.00	2,484.16	2,484.16
34190 · Culvert Permit Fees	125.00	0.00	125.00	250.00
34195 · Culvert Installation - Packages	10,162.64	935.23	10,926.43	22,024.30
34196 · Maintenance, Repairs & Dama...	93.57	0.00	253.00	346.57
34199 · Move On/Off Permit	170.00	0.00	85.00	255.00
36110 · Interest Earned Capital City	70.17	72.04	64.96	207.17
36120 · Interest Earned - SBA	124.01	129.78	128.04	381.83
36990 · Miscellaneous Revenues	0.00	0.00	309.00	309.00
Total Income	<u>10,745.39</u>	<u>1,137.05</u>	<u>30,060.99</u>	<u>41,943.43</u>
Gross Profit	<u>10,745.39</u>	<u>1,137.05</u>	<u>30,060.99</u>	<u>41,943.43</u>
Expense				
51000 · Personal Services	47,363.81	33,753.46	38,238.65	119,355.92
53000 · Operating Expenses	24,213.39	40,074.82	20,279.94	84,568.15
56000 · Capital Outlay	0.00	1,122.00	6,871.20	7,993.20
Total Expense	<u>71,577.20</u>	<u>74,950.28</u>	<u>65,389.79</u>	<u>211,917.27</u>
Net Ordinary Income	<u>-60,831.81</u>	<u>-73,813.23</u>	<u>-35,328.80</u>	<u>-169,973.84</u>
Net Income	<u>-60,831.81</u>	<u>-73,813.23</u>	<u>-35,328.80</u>	<u>-169,973.84</u>

	Aug 17	Sep 17	Oct 17	TOTAL
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	0.00	0.00	15,685.40	15,685.40
33825 · Excess Fees - St Johns County	0.00	0.00	2,484.16	2,484.16
34190 · Culvert Permit Fees	125.00	0.00	125.00	250.00
34195 · Culvert Installation - Packages	10,162.64	935.23	10,926.43	22,024.30
34196 · Maintenance, Repairs & Damages	93.57	0.00	253.00	346.57
34199 · Move On/Off Permit	170.00	0.00	85.00	255.00
36110 · Interest Earned Capital City	70.17	72.04	64.96	207.17
36120 · Interest Earned - SBA	124.01	129.78	128.04	381.83
36990 · Miscellaneous Revenues	0.00	0.00	309.00	309.00
Total Income	10,745.39	1,137.05	30,060.99	41,943.43
Gross Profit	10,745.39	1,137.05	30,060.99	41,943.43
Expense				
51000 · Personal Services				
51200 · Salary and Wages	28,866.33	21,824.80	24,036.60	74,727.73
51210 · Vacation	1,831.90	1,607.60	1,403.80	4,843.30
51220 · Sick	289.77	128.60	0.00	418.37
51230 · Holiday	0.00	1,549.40	0.00	1,549.40
52100 · FICA Taxes	1,902.28	1,541.67	1,562.11	5,006.06
52150 · Payroll Taxes - Medicare	444.91	360.53	365.34	1,170.78
52200 · Retirement	0.00	0.00	62.50	62.50
52300 · Life and Health Insurance				
52300 · Life and Health Insurance - O...	14,028.62	6,692.28	1,006.88	21,727.78
Total 52300 · Life and Health Insurance	14,028.62	6,692.28	1,006.88	21,727.78
52400 · Unemployment Compensation	0.00	8.58	17.42	26.00
52450 · Workers Compensation Insuran...	0.00	0.00	9,784.00	9,784.00
52460 · Drug & Alcohol Testing	0.00	40.00	0.00	40.00
Total 51000 · Personal Services	47,363.81	33,753.46	38,238.65	119,355.92
53000 · Operating Expenses				
53132 · Vegetation Control	3,260.45	0.00	2,317.14	5,577.59
53154 · Legal	2,333.33	0.00	4,666.66	6,999.99
53155 · Legal Advertisement	79.88	0.00	0.00	79.88
53200 · Accounting	1,050.00	862.50	1,887.50	3,800.00
53225 · Auditing	1,679.56	0.00	0.00	1,679.56
54000 · Travel & Per Diem	144.46	40.68	128.40	313.54
54100 · Telephone	334.55	282.60	675.92	1,293.07
54252 · Fuel & Oil	4,292.78	2,462.95	4,634.40	11,390.13
54300 · Utilities				
54300 · Utilities - Other	435.98	0.00	805.42	1,241.40
Total 54300 · Utilities	435.98	0.00	805.42	1,241.40
54500 · Insurance	0.00	35,063.00	0.00	35,063.00
54600 · Shop Expense	894.28	1,126.20	762.40	2,782.88
54659 · Equipment Maintenance				
54659 · Equipment Maintenance - Oth...	8,700.17	99.79	343.91	9,143.87
Total 54659 · Equipment Maintenance	8,700.17	99.79	343.91	9,143.87
55152 · Office Supplies	88.12	54.10	483.35	625.57
55153 · Admin Fees, Licenses, Permits	500.00	0.00	2,675.00	3,175.00
55154 · Facility Maintenance & Repairs	419.83	73.00	756.00	1,248.83
55225 · Collection Expense-St Johns	0.00	0.00	133.84	133.84
55459 · Other Current Charges	0.00	10.00	10.00	20.00
Total 53000 · Operating Expenses	24,213.39	40,074.82	20,279.94	84,568.15
56000 · Capital Outlay				
56466 · Drainage Control	0.00	1,122.00	6,871.20	7,993.20
Total 56000 · Capital Outlay	0.00	1,122.00	6,871.20	7,993.20
Total Expense	71,577.20	74,950.28	65,389.79	211,917.27
Net Ordinary Income	-60,831.81	-73,813.23	-35,328.80	-169,973.84
Net Income	-60,831.81	-73,813.23	-35,328.80	-169,973.84

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Flagler Estates Road and Water Control District

11/09/17

Budget vs. Actual

Accrual Basis

October 2017

	<u>Oct 17</u>	<u>Budget</u>	<u>\$ Over Bud...</u>
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	15,685.40	12,248.11	3,437.29
33825 · Excess Fees - St Johns County	2,484.16	0.00	2,484.16
34190 · Culvert Permit Fees	125.00	0.00	125.00
34195 · Culvert Installation - Packages	10,926.43	0.00	10,926.43
34196 · Maintenance, Repairs & Dama...	253.00	0.00	253.00
34197 · Copies, Maps and Other	0.00	0.00	0.00
34199 · Move On/Off Permit	85.00	42.50	42.50
36110 · Interest Earned Capital City	64.96	65.25	-0.29
36120 · Interest Earned - SBA	128.04	9.90	118.14
36132 · Interest Income - St Johns	0.00	0.00	0.00
36990 · Miscellaneous Revenues	309.00	14.34	294.66
Total Income	<u>30,060.99</u>	<u>12,380.10</u>	<u>17,680.89</u>
Gross Profit	30,060.99	12,380.10	17,680.89
Expense			
51000 · Personal Services	38,238.65	41,959.55	-3,720.90
53000 · Operating Expenses	20,279.94	23,255.88	-2,975.94
56000 · Capital Outlay	6,871.20	94,275.00	-87,403.80
57000 · Debt Service	0.00	0.00	0.00
Total Expense	<u>65,389.79</u>	<u>159,490.43</u>	<u>-94,100.64</u>
Net Ordinary Income	<u>-35,328.80</u>	<u>-147,110.33</u>	<u>111,781.53</u>
Net Income	<u><u>-35,328.80</u></u>	<u><u>-147,110.33</u></u>	<u><u>111,781.53</u></u>

Flagler Estates Road and Water Control District
Budget vs. Actual
October 2017

	Oct 17	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	15,685.40	12,248.11	3,437.29
33825 · Excess Fees - St Johns County	2,484.16	0.00	2,484.16
34190 · Culvert Permit Fees	125.00	0.00	125.00
34195 · Culvert Installation - Packages	10,926.43	0.00	10,926.43
34196 · Maintenance, Repairs & Damages	253.00	0.00	253.00
34197 · Copies, Maps and Other	0.00	0.00	0.00
34199 · Move On/Off Permit	85.00	42.50	42.50
36110 · Interest Earned Capital City	64.96	65.25	-0.29
36120 · Interest Earned - SBA	128.04	9.90	118.14
36132 · Interest Income - St Johns	0.00	0.00	0.00
36990 · Miscellaneous Revenues	309.00	14.34	294.66
Total Income	30,060.99	12,380.10	17,680.89
Gross Profit	30,060.99	12,380.10	17,680.89
Expense			
51000 · Personal Services			
51100 · Supervisors Fees	0.00	0.00	0.00
51200 · Salary and Wages	24,036.60	23,980.44	56.16
51210 · Vacation	1,403.80	835.15	568.65
51220 · Sick	0.00	81.33	-81.33
51230 · Holiday	0.00	0.00	0.00
52100 · FICA Taxes	1,562.11	1,596.50	-34.39
52150 · Payroll Taxes - Medicare	365.34	373.38	-8.04
52200 · Retirement	62.50	13,671.00	-13,608.50
52300 · Life and Health Insurance			
52300 · Life and Health Insurance - ...	1,006.88	1,349.85	-342.97
Total 52300 · Life and Health Insurance	1,006.88	1,349.85	-342.97
52400 · Unemployment Compensation	17.42	71.90	-54.48
52450 · Workers Compensation Insur...	9,784.00		
52460 · Drug & Alcohol Testing	0.00	0.00	0.00
Total 51000 · Personal Services	38,238.65	41,959.55	-3,720.90
53000 · Operating Expenses			
53131 · Services - Engineering	0.00	0.00	0.00
53132 · Vegetation Control	2,317.14	5,577.00	-3,259.86
53133 · Surveying	0.00	0.00	0.00
53154 · Legal	4,666.66	2,102.80	2,563.86
53155 · Legal Advertisement	0.00	98.91	-98.91
53200 · Accounting	1,887.50	1,807.10	80.40
53225 · Auditing	0.00	1,705.58	-1,705.58
54000 · Travel & Per Diem	128.40	138.00	-9.60
54010 · Continuing Education & Semi...	0.00	0.00	0.00
54100 · Telephone	675.92	328.80	347.12
54251 · Postage	0.00	0.00	0.00
54252 · Fuel & Oil	4,634.40	4,105.50	528.90
54300 · Utilities			
75168 · FPL	0.00	0.00	0.00
54300 · Utilities - Other	805.42	433.50	371.92
Total 54300 · Utilities	805.42	433.50	371.92
54500 · Insurance	0.00	0.00	0.00
54600 · Shop Expense	762.40	1,673.22	-910.82

Flagler Estates Road and Water Control District
Budget vs. Actual
October 2017

	Oct 17	Budget	\$ Over Budget
54659 · Equipment Maintenance			
54659 · Equipment Maintenance - O...	343.91	2,113.18	-1,769.27
Total 54659 · Equipment Maintenance	343.91	2,113.18	-1,769.27
55152 · Office Supplies	483.35	375.65	107.70
55153 · Admin Fees, Licenses, Permits	2,675.00	2,292.60	382.40
55154 · Facility Maintenance & Repairs	756.00	353.53	402.47
55155 · Publishing & Printing	0.00	0.00	0.00
55225 · Collection Expense-St Johns	133.84	150.51	-16.67
55230 · Collection Discounts - SJC	0.00	0.00	0.00
55275 · Collection Expense - SJPA	0.00	0.00	0.00
55459 · Other Current Charges	10.00	0.00	10.00
Total 53000 · Operating Expenses	20,279.94	23,255.88	-2,975.94
56000 · Capital Outlay			
56464 · Machinery & Equipment	0.00	50,000.00	-50,000.00
56466 · Drainage Control	6,871.20	30,000.00	-23,128.80
56467 · Road repairs	0.00	5,000.00	-5,000.00
56468 · Signage	0.00	9,275.00	-9,275.00
Total 56000 · Capital Outlay	6,871.20	94,275.00	-87,403.80
57000 · Debt Service			
57471 · Principal Payments	0.00	0.00	0.00
Total 57000 · Debt Service	0.00	0.00	0.00
Total Expense	65,389.79	159,490.43	-94,100.64
Net Ordinary Income	-35,328.80	-147,110.33	111,781.53
Net Income	-35,328.80	-147,110.33	111,781.53

FERWCD - Capital Projects Fund
Balance Sheet
As of October 31, 2017

	<u>Oct 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
10120 · CCB Capital Improvement Fund	<u>338,066.27</u>
Total Checking/Savings	<u>338,066.27</u>
Other Current Assets	
Inventory	156,390.00
12000 · Due From General Fund	<u>3,691.44</u>
Total Other Current Assets	<u>160,081.44</u>
Total Current Assets	<u>498,147.71</u>
TOTAL ASSETS	<u>498,147.71</u>
LIABILITIES & EQUITY	
Equity	
Reserve for Inventory	156,390.00
32000 · Retained Earnings-Fund Balance	338,051.76
Net Income	<u>3,705.95</u>
Total Equity	<u>498,147.71</u>
TOTAL LIABILITIES & EQUITY	<u>498,147.71</u>

FERWCD - Capital Projects Fund
Profit & Loss
October 2017

	<u>Oct 17</u>	<u>Oct 17</u>
Ordinary Income/Expense		
Income		
31125 · CIP Assessment Collections	3,036.77	3,036.77
36120 · Interest Income - CCB	<u>14.36</u>	<u>14.36</u>
Total Income	3,051.13	3,051.13
Expense		
55230 · SJC - Collection Exp	37.29	37.29
55275 · Collection Expense	<u>-692.11</u>	<u>-692.11</u>
Total Expense	<u>-654.82</u>	<u>-654.82</u>
Net Ordinary Income	<u>3,705.95</u>	<u>3,705.95</u>
Net Income	<u><u>3,705.95</u></u>	<u><u>3,705.95</u></u>