

Flagler Estates Road and Water Control District

02/08/18

Balance Sheet

Accrual Basis

As of January 31, 2018

	Jan 31, 18
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	1,863,300.88
10126 · State Board of Admin - B Pool	-0.11
Total Checking/Savings	1,863,300.77
Other Current Assets	
15500 · Prepaid Expenses	48,183.10
Total Other Current Assets	48,183.10
Total Current Assets	1,911,483.87
Other Assets	
15700 · Inventory	46,479.23
Total Other Assets	46,479.23
TOTAL ASSETS	1,957,963.10
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	10,428.25
Total Accounts Payable	10,428.25
Other Current Liabilities	
2100 · Payroll Liabilities	-2,671.32
21800 · FICA & Withholding Payable	-1,450.99
21825 · Child Support Payable	-344.72
21950 · Due to Capital Projects Fund	21,395.30
22300 · Deferred Revenue	1,210.68
Total Other Current Liabilities	18,138.95
Total Current Liabilities	28,567.20
Total Liabilities	28,567.20
Equity	
27000 · Fund Balance - Reserved for Inv	46,479.23
27100 · Fund Balance - Undesignated	1,679,740.53
Net Income	203,176.14
Total Equity	1,929,395.90
TOTAL LIABILITIES & EQUITY	1,957,963.10

Flagler Estates Road and Water Control District

Balance Sheet

02/08/18

As of January 31, 2018

Accrual Basis

	Jan 31, 18
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	
10100 · Cash-CCB General Fund-5401	986,615.28
10105 · CCB Emergency Reserve-3101	453,049.32
10110 · CCB Operating Reserve-5601	311,730.73
10125 · Cash - State Board of Admin	111,404.87
10200 · Petty Cash	500.68
Total 10000 · CASH	1,863,300.88
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	1,863,300.77
Other Current Assets	
15500 · Prepaid Expenses	48,183.10
Total Other Current Assets	48,183.10
Total Current Assets	1,911,483.87
Other Assets	
15700 · Inventory	46,479.23
Total Other Assets	46,479.23
TOTAL ASSETS	1,957,963.10
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	10,428.25
Total Accounts Payable	10,428.25
Other Current Liabilities	
2100 · Payroll Liabilities	
2110 · The Hartford Loan Repayment	60.57
2100 · Payroll Liabilities - Other	-2,731.89
Total 2100 · Payroll Liabilities	-2,671.32
21800 · FICA & Withholding Payable	-1,450.99
21825 · Child Support Payable	-344.72
21950 · Due to Capital Projects Fund	21,395.30
22300 · Deferred Revenue	1,210.68
Total Other Current Liabilities	18,138.95
Total Current Liabilities	28,567.20
Total Liabilities	28,567.20
Equity	
27000 · Fund Balance - Reserved for Inv	46,479.23
27100 · Fund Balance - Undesignated	1,679,740.53
Net Income	203,176.14
Total Equity	1,929,395.90
TOTAL LIABILITIES & EQUITY	1,957,963.10

Flagler Estates Road and Water Control District

02/08/18

Profit & Loss

Accrual Basis

January 2018

	Jan 18	Oct '17 - Jan 18
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	75,397.54	472,648.46
33825 · Excess Fees - St Johns County	4,636.09	7,169.44
34190 · Culvert Permit Fees	250.00	628.75
34195 · Culvert Installation - Packages	5,611.38	27,733.47
34196 · Maintenance, Repairs & Damages	220.72	601.88
34197 · Copies, Maps and Other	0.00	67.25
34199 · Move On/Off Permit	85.00	680.00
36110 · Interest Earned Capital City	152.35	354.37
36120 · Interest Earned - SBA	0.00	388.73
36132 · Interest Income - St Johns	52.43	52.43
36990 · Miscellaneous Revenues	553.08	914.72
Total Income	86,958.59	511,239.50
Gross Profit	86,958.59	511,239.50
Expense		
51000 · Personal Services	36,357.88	171,641.84
53000 · Operating Expenses	36,714.80	116,139.72
56000 · Capital Outlay	6,747.70	20,281.80
Total Expense	79,820.38	308,063.36
Net Ordinary Income	7,138.21	203,176.14
Other Income/Expense		
Other Expense		
Transfer To CIP	0.00	0.00
Total Other Expense	0.00	0.00
Net Other Income	0.00	0.00
Net Income	7,138.21	203,176.14

Flagler Estates Road and Water Control District

02/08/18

Profit & Loss

Accrual Basis

January 2018

	Jan 18	Oct '17 - Jan 18
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	75,397.54	472,648.46
33825 · Excess Fees - St Johns County	4,636.09	7,169.44
34190 · Culvert Permit Fees	250.00	628.75
34195 · Culvert Installation - Packages	5,611.38	27,733.47
34196 · Maintenance, Repairs & Damages	220.72	601.88
34197 · Copies, Maps and Other	0.00	67.25
34199 · Move On/Off Permit	85.00	680.00
36110 · Interest Earned Capital City	152.35	354.37
36120 · Interest Earned - SBA	0.00	388.73
36132 · Interest Income - St Johns	52.43	52.43
36990 · Miscellaneous Revenues	553.08	914.72
Total Income	86,958.59	511,239.50
Gross Profit	86,958.59	511,239.50
Expense		
51000 · Personal Services		
51200 · Salary and Wages	19,183.93	88,235.92
51210 · Vacation	620.00	7,727.78
51220 · Sick	1,579.00	1,703.03
51230 · Holiday	2,591.60	7,244.80
52100 · FICA Taxes	1,397.59	6,379.55
52150 · Payroll Taxes - Medicare	326.85	1,491.99
52200 · Retirement	62.50	18,125.00
52300 · Life and Health Insurance		
52300 · Life and Health Insurance - Other	7,578.22	22,908.96
Total 52300 · Life and Health Insurance	7,578.22	22,908.96
52400 · Unemployment Compensation	482.19	499.61
52450 · Workers Compensation Insurance	2,396.00	16,972.00
52460 · Drug & Alcohol Testing	140.00	140.00
51000 · Personal Services - Other	0.00	213.20
Total 51000 · Personal Services	36,357.88	171,641.84
53000 · Operating Expenses		
53131 · Services - Engineering	1,812.50	2,875.00
53132 · Vegetation Control	0.00	2,317.14
53154 · Legal	4,666.66	11,666.65
53155 · Legal Advertisement	0.00	397.09
53200 · Accounting	2,545.50	7,058.00
54000 · Travel & Per Diem	109.00	526.30
54100 · Telephone	439.47	1,942.19
54251 · Postage	0.00	114.54
54252 · Fuel & Oil	3,802.12	15,415.24
54300 · Utilities		
54300 · Utilities - Other	757.40	1,904.30
Total 54300 · Utilities	757.40	1,904.30
54600 · Shop Expense	1,220.34	2,493.62
54659 · Equipment Maintenance		
54659 · Equipment Maintenance - Other	16,517.09	40,064.95
Total 54659 · Equipment Maintenance	16,517.09	40,064.95
55152 · Office Supplies	263.36	1,118.90
55153 · Admin Fees, Licenses, Permits	325.00	3,738.04
55154 · Facility Maintenance & Repairs	1,006.06	2,206.31
55225 · Collection Expense-St Johns	775.69	4,573.44
55230 · Collection Discounts - SJC	2,464.61	17,688.01
55459 · Other Current Charges	10.00	40.00
Total 53000 · Operating Expenses	36,714.80	116,139.72

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Flagler Estates Road and Water Control District

02/08/18

Profit & Loss

Accrual Basis

January 2018

	Jan 18	Oct '17 - Jan 18
56000 · Capital Outlay		
56466 · Drainage Control	6,747.70	20,246.80
56468 · Signage	0.00	35.00
Total 56000 · Capital Outlay	6,747.70	20,281.80
Total Expense	79,820.38	308,063.36
Net Ordinary Income	7,138.21	203,176.14
Other Income/Expense		
Other Expense		
Transfer To CIP	0.00	0.00
Total Other Expense	0.00	0.00
Net Other Income	0.00	0.00
Net Income	7,138.21	203,176.14

Flagler Estates Road and Water Control District
Profit & Loss-Trend Analysis
November 2017 through January 2018

	Nov 17	Dec 17	Jan 18	TOTAL
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	238,002.83	143,562.69	75,397.54	456,963.06
33825 · Excess Fees - St Johns County	49.19	0.00	4,636.09	4,685.28
34190 · Culvert Permit Fees	125.00	128.75	250.00	503.75
34195 · Culvert Installation - Packages	2,823.16	8,372.50	5,611.38	16,807.04
34196 · Maintenance, Repairs & Damages	128.16	0.00	220.72	348.88
34197 · Copies, Maps and Other	62.25	5.00	0.00	67.25
34199 · Move On/Off Permit	170.00	340.00	85.00	595.00
36110 · Interest Earned Capital City	64.09	72.97	152.35	289.41
36120 · Interest Earned - SBA	124.58	136.11	0.00	260.69
36132 · Interest Income - St Johns	0.00	0.00	52.43	52.43
36990 · Miscellaneous Revenues	0.00	0.00	553.08	553.08
Total Income	<u>241,549.26</u>	<u>152,618.02</u>	<u>86,958.59</u>	<u>481,125.87</u>
Gross Profit	241,549.26	152,618.02	86,958.59	481,125.87
Expense				
51000 · Personal Services	43,071.52	53,973.79	36,357.88	133,403.19
53000 · Operating Expenses	45,868.32	13,327.83	36,714.80	95,910.95
56000 · Capital Outlay	35.00	6,627.90	6,747.70	13,410.60
Total Expense	<u>88,974.84</u>	<u>73,929.52</u>	<u>79,820.38</u>	<u>242,724.74</u>
Net Ordinary Income	152,574.42	78,688.50	7,138.21	238,401.13
Other Income/Expense				
Other Expense				
Transfer To CIP	0.00	0.00	0.00	0.00
Total Other Expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Other Income	0.00	0.00	0.00	0.00
Net Income	<u><u>152,574.42</u></u>	<u><u>78,688.50</u></u>	<u><u>7,138.21</u></u>	<u><u>238,401.13</u></u>

Flagler Estates Road and Water Control District Profit & Loss-Trend Analysis

November 2017 through January 2018

	Nov 17	Dec 17	Jan 18	TOTAL
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	238,002.83	143,562.69	75,397.54	456,963.06
33825 · Excess Fees - St Johns County	49.19	0.00	4,636.09	4,685.28
34190 · Culvert Permit Fees	125.00	128.75	250.00	503.75
34195 · Culvert Installation - Packages	2,823.16	8,372.50	5,611.38	16,807.04
34196 · Maintenance, Repairs & Damages	128.16	0.00	220.72	348.88
34197 · Copies, Maps and Other	62.25	5.00	0.00	67.25
34199 · Move On/Off Permit	170.00	340.00	85.00	595.00
36110 · Interest Earned Capital City	64.09	72.97	152.35	289.41
36120 · Interest Earned - SBA	124.58	136.11	0.00	260.69
36132 · Interest Income - St Johns	0.00	0.00	52.43	52.43
36990 · Miscellaneous Revenues	0.00	0.00	553.08	553.08
Total Income	241,549.26	152,618.02	86,958.59	481,125.87
Gross Profit	241,549.26	152,618.02	86,958.59	481,125.87
Expense				
51000 · Personal Services				
51200 · Salary and Wages	24,532.63	20,482.76	19,183.93	64,199.32
51210 · Vacation	3,124.08	2,579.90	620.00	6,323.98
51220 · Sick	19.29	104.74	1,579.00	1,703.03
51230 · Holiday	3,098.80	1,554.40	2,591.60	7,244.80
52100 · FICA Taxes	1,902.29	1,517.56	1,397.59	4,817.44
52150 · Payroll Taxes - Medicare	444.89	354.91	326.85	1,126.65
52200 · Retirement	0.00	18,000.00	62.50	18,062.50
52300 · Life and Health Insurance				
52300 · Life and Health Insurance - Other	7,340.34	6,983.52	7,578.22	21,902.08
Total 52300 · Life and Health Insurance	7,340.34	6,983.52	7,578.22	21,902.08
52400 · Unemployment Compensation	0.00	0.00	482.19	482.19
52450 · Workers Compensation Insurance	2,396.00	2,396.00	2,396.00	7,188.00
52460 · Drug & Alcohol Testing	0.00	0.00	140.00	140.00
51000 · Personal Services - Other	213.20	0.00	0.00	213.20
Total 51000 · Personal Services	43,071.52	53,973.79	36,357.88	133,403.19
53000 · Operating Expenses				
53131 · Services - Engineering	1,062.50	0.00	1,812.50	2,875.00
53154 · Legal	2,333.33	0.00	4,666.66	6,999.99
53155 · Legal Advertisement	90.29	306.80	0.00	397.09
53200 · Accounting	2,625.00	0.00	2,545.50	5,170.50
54000 · Travel & Per Diem	160.50	128.40	109.00	397.90
54100 · Telephone	537.90	288.90	439.47	1,266.27
54251 · Postage	0.00	114.54	0.00	114.54
54252 · Fuel & Oil	4,881.61	2,097.11	3,802.12	10,780.84
54300 · Utilities				
54300 · Utilities - Other	341.48	0.00	757.40	1,098.88
Total 54300 · Utilities	341.48	0.00	757.40	1,098.88
54600 · Shop Expense	379.78	131.10	1,220.34	1,731.22
54659 · Equipment Maintenance				
54659 · Equipment Maintenance - Other	21,038.32	2,216.80	16,517.09	39,772.21
Total 54659 · Equipment Maintenance	21,038.32	2,216.80	16,517.09	39,772.21
55152 · Office Supplies	0.00	372.19	263.36	635.55
55153 · Admin Fees, Licenses, Permits	60.00	678.04	325.00	1,063.04
55154 · Facility Maintenance & Repairs	444.25	0.00	1,006.06	1,450.31
55225 · Collection Expense-St Johns	2,284.33	1,379.58	775.69	4,439.60
55230 · Collection Discounts - SJC	9,619.03	5,604.37	2,464.61	17,688.01
55459 · Other Current Charges	10.00	10.00	10.00	30.00
Total 53000 · Operating Expenses	45,868.32	13,327.83	36,714.80	95,910.95
56000 · Capital Outlay				
56466 · Drainage Control	0.00	6,627.90	6,747.70	13,375.60
56468 · Signage	35.00	0.00	0.00	35.00
Total 56000 · Capital Outlay	35.00	6,627.90	6,747.70	13,410.60
Total Expense	88,974.84	73,929.52	79,820.38	242,724.74
Net Ordinary Income	152,574.42	78,688.50	7,138.21	238,401.13
Other Income/Expense				
Other Expense				
Transfer To CIP	0.00	0.00	0.00	0.00
Total Other Expense	0.00	0.00	0.00	0.00
Net Other Income	0.00	0.00	0.00	0.00
Net Income	152,574.42	78,688.50	7,138.21	238,401.13

Flagler Estates Road and Water Control District

02/08/18

Budget vs. Actual

Accrual Basis

January 2018

	Jan 18	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	75,397.54	66,830.31	8,567.23
33825 · Excess Fees - St Johns County	4,636.09	0.00	4,636.09
34190 · Culvert Permit Fees	250.00	0.00	250.00
34195 · Culvert Installation - Packages	5,611.38	4,169.00	1,442.38
34196 · Maintenance, Repairs & Damages	220.72	0.00	220.72
34197 · Copies, Maps and Other	0.00	122.30	-122.30
34199 · Move On/Off Permit	85.00	42.50	42.50
36110 · Interest Earned Capital City	152.35	119.16	33.19
36120 · Interest Earned - SBA	0.00	11.49	-11.49
36132 · Interest Income - St Johns	52.43	0.00	52.43
36400 · Sales of Equipment	0.00	0.00	0.00
36990 · Miscellaneous Revenues	553.08	15.46	537.62
Total Income	86,958.59	71,310.22	15,648.37
Gross Profit	86,958.59	71,310.22	15,648.37
Expense			
51000 · Personal Services	36,357.88	65,695.42	-29,337.54
53000 · Operating Expenses	36,714.80	13,249.76	23,465.04
56000 · Capital Outlay	6,747.70	0.00	6,747.70
57000 · Debt Service	0.00	0.00	0.00
66900 · Reconciliation Discrepancies	0.00	0.00	0.00
Total Expense	79,820.38	78,945.18	875.20
Net Ordinary Income	7,138.21	-7,634.96	14,773.17
Net Income	7,138.21	-7,634.96	14,773.17

Flagler Estates Road and Water Control District

02/08/18

Budget vs. Actual

Accrual Basis

January 2018

	Jan 18	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	75,397.54	66,830.31	8,567.23
33825 · Excess Fees - St Johns County	4,636.09	0.00	4,636.09
34190 · Culvert Permit Fees	250.00	0.00	250.00
34195 · Culvert Installation - Packages	5,611.38	4,169.00	1,442.38
34196 · Maintenance, Repairs & Damages	220.72	0.00	220.72
34197 · Copies, Maps and Other	0.00	122.30	-122.30
34199 · Move On/Off Permit	85.00	42.50	42.50
36110 · Interest Earned Capital City	152.35	119.16	33.19
36120 · Interest Earned - SBA	0.00	11.49	-11.49
36132 · Interest Income - St Johns	52.43	0.00	52.43
36990 · Miscellaneous Revenues	553.08	15.46	537.62
Total Income	86,958.59	71,310.22	15,648.37
Gross Profit	86,958.59	71,310.22	15,648.37
Expense			
51000 · Personal Services			
51200 · Salary and Wages	19,183.93	23,361.58	-4,177.65
51210 · Vacation	620.00	853.26	-233.26
51220 · Sick	1,579.00	25.56	1,553.44
51230 · Holiday	2,591.60	3,345.76	-754.16
52100 · FICA Taxes	1,397.59	1,721.67	-324.08
52150 · Payroll Taxes - Medicare	326.85	402.65	-75.80
52200 · Retirement	62.50	0.00	62.50
52300 · Life and Health Insurance	7,578.22	6,415.90	1,162.32
52400 · Unemployment Compensation	482.19	1,569.04	-1,086.85
52450 · Workers Compensation Insurance	2,396.00	28,000.00	-25,604.00
52460 · Drug & Alcohol Testing	140.00	0.00	140.00
Total 51000 · Personal Services	36,357.88	65,695.42	-29,337.54
53000 · Operating Expenses			
53131 · Services - Engineering	1,812.50	0.00	1,812.50
53154 · Legal	4,666.66	2,354.80	2,311.86
53200 · Accounting	2,545.50	1,190.00	1,355.50
54000 · Travel & Per Diem	109.00	71.64	37.36
54100 · Telephone	439.47	329.20	110.27
54252 · Fuel & Oil	3,802.12	0.00	3,802.12
54300 · Utilities	757.40	382.50	374.90
54600 · Shop Expense	1,220.34	1,094.94	125.40
54659 · Equipment Maintenance	16,517.09	4,070.05	12,447.04
55152 · Office Supplies	263.36	345.68	-82.32
55153 · Admin Fees, Licenses, Permits	325.00	0.00	325.00
55154 · Facility Maintenance & Repairs	1,006.06	350.39	655.67
55225 · Collection Expense-St Johns	775.69	698.06	77.63
55230 · Collection Discounts - SJC	2,464.61	2,362.50	102.11
55459 · Other Current Charges	10.00	0.00	10.00
Total 53000 · Operating Expenses	36,714.80	13,249.76	23,465.04
56000 · Capital Outlay			
56466 · Drainage Control	6,747.70	0.00	6,747.70
Total 56000 · Capital Outlay	6,747.70	0.00	6,747.70
Total Expense	79,820.38	78,945.18	875.20
Net Ordinary Income	7,138.21	-7,634.96	14,773.17
Net Income	7,138.21	-7,634.96	14,773.17

Flagler Estates Road and Water Control District

02/08/18

Budget vs. Actual

Accrual Basis

October 2017 through January 2018

	Oct '17 - Jan 18	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	472,648.46	461,893.60	10,754.86
33825 · Excess Fees - St Johns County	7,169.44	0.00	7,169.44
34190 · Culvert Permit Fees	628.75	0.00	628.75
34195 · Culvert Installation - Packages	27,733.47	8,791.75	18,941.72
34196 · Maintenance, Repairs & Damages	601.88	0.00	601.88
34197 · Copies, Maps and Other	67.25	122.30	-55.05
34199 · Move On/Off Permit	680.00	170.00	510.00
36110 · Interest Earned Capital City	354.37	322.56	31.81
36120 · Interest Earned - SBA	388.73	41.34	347.39
36132 · Interest Income - St Johns	52.43	0.00	52.43
36990 · Miscellaneous Revenues	914.72	29.80	884.92
Total Income	511,239.50	471,371.35	39,868.15
Gross Profit	511,239.50	471,371.35	39,868.15
Expense			
51000 · Personal Services	171,641.84	187,894.68	-16,252.84
53000 · Operating Expenses	116,139.72	101,849.71	14,290.01
56000 · Capital Outlay	20,281.80	94,275.00	-73,993.20
Total Expense	308,063.36	384,019.39	-75,956.03
Net Ordinary Income	203,176.14	87,351.96	115,824.18
Net Income	203,176.14	87,351.96	115,824.18

Flagler Estates Road and Water Control District

02/08/18

Budget vs. Actual

Accrual Basis

October 2017 through January 2018

	Oct '17 - Jan 18	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	472,648.46	461,893.60	10,754.86
33825 · Excess Fees - St Johns County	7,169.44	0.00	7,169.44
34190 · Culvert Permit Fees	628.75	0.00	628.75
34195 · Culvert Installation - Packages	27,733.47	8,791.75	18,941.72
34196 · Maintenance, Repairs & Damages	601.88	0.00	601.88
34197 · Copies, Maps and Other	67.25	122.30	-55.05
34199 · Move On/Off Permit	680.00	170.00	510.00
36110 · Interest Earned Capital City	354.37	322.56	31.81
36120 · Interest Earned - SBA	388.73	41.34	347.39
36132 · Interest Income - St Johns	52.43	0.00	52.43
36990 · Miscellaneous Revenues	914.72	29.80	884.92
Total Income	511,239.50	471,371.35	39,868.15
Gross Profit	511,239.50	471,371.35	39,868.15
Expense			
51000 · Personal Services			
51200 · Salary and Wages	88,235.92	96,107.39	-7,871.47
51210 · Vacation	7,727.78	4,925.61	2,802.17
51220 · Sick	1,703.03	1,149.57	553.46
51230 · Holiday	7,244.80	8,095.10	-850.30
52100 · FICA Taxes	6,379.55	6,930.61	-551.06
52150 · Payroll Taxes - Medicare	1,491.99	1,620.87	-128.88
52200 · Retirement	18,125.00	18,000.00	125.00
52300 · Life and Health Insurance			
52300 · Life and Health Insurance - Other	22,908.96	21,147.49	1,761.47
Total 52300 · Life and Health Insurance	22,908.96	21,147.49	1,761.47
52400 · Unemployment Compensation	499.61	1,918.04	-1,418.43
52450 · Workers Compensation Insurance	16,972.00	28,000.00	-11,028.00
52460 · Drug & Alcohol Testing	140.00	0.00	140.00
51000 · Personal Services - Other	213.20		
Total 51000 · Personal Services	171,641.84	187,894.68	-16,252.84
53000 · Operating Expenses			
53131 · Services - Engineering	2,875.00	80.39	2,794.61
53132 · Vegetation Control	2,317.14	5,577.00	-3,259.86
53154 · Legal	11,666.65	11,516.40	150.25
53155 · Legal Advertisement	397.09	362.59	34.50
53200 · Accounting	7,058.00	4,416.60	2,641.40
53225 · Auditing	0.00	1,705.58	-1,705.58
54000 · Travel & Per Diem	526.30	461.04	65.26
54100 · Telephone	1,942.19	1,429.40	512.79
54251 · Postage	114.54	138.27	-23.73
54252 · Fuel & Oil	15,415.24	12,078.50	3,336.74
54300 · Utilities			
54300 · Utilities - Other	1,904.30	1,866.50	37.80
Total 54300 · Utilities	1,904.30	1,866.50	37.80
54600 · Shop Expense	2,493.62	4,376.60	-1,882.98
54659 · Equipment Maintenance			
54659 · Equipment Maintenance - Other	40,064.95	29,371.89	10,693.06
Total 54659 · Equipment Maintenance	40,064.95	29,371.89	10,693.06
55152 · Office Supplies	1,118.90	1,543.56	-424.66
55153 · Admin Fees, Licenses, Permits	3,738.04	2,571.30	1,166.74
55154 · Facility Maintenance & Repairs	2,206.31	1,697.36	508.95
55225 · Collection Expense-St Johns	4,573.44	4,615.63	-42.19
55230 · Collection Discounts - SJC	17,688.01	18,041.10	-353.09
55459 · Other Current Charges	40.00	0.00	40.00
Total 53000 · Operating Expenses	116,139.72	101,849.71	14,290.01

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Flagler Estates Road and Water Control District

02/08/18

Budget vs. Actual

Accrual Basis

October 2017 through January 2018

	Oct '17 - Jan 18	Budget	\$ Over Budget
56000 · Capital Outlay			
56464 · Machinery & Equipment	0.00	50,000.00	-50,000.00
56466 · Drainage Control	20,246.80	30,000.00	-9,753.20
56467 · Road repairs	0.00	5,000.00	-5,000.00
56468 · Signage	35.00	9,275.00	-9,240.00
Total 56000 · Capital Outlay	20,281.80	94,275.00	-73,993.20
Total Expense	308,063.36	384,019.39	-75,956.03
Net Ordinary Income	203,176.14	87,351.96	115,824.18
Net Income	203,176.14	87,351.96	115,824.18

FERWCD - Capital Projects Fund

02/08/18

Balance Sheet

Accrual Basis

As of January 31, 2018

	Jan 31, 18
ASSETS	
Current Assets	
Checking/Savings	
10120 · CCB Capital Improvement Fund	442,988.76
Total Checking/Savings	442,988.76
Other Current Assets	
Inventory	156,390.00
12000 · Due From General Fund	21,395.15
Total Other Current Assets	177,785.15
Total Current Assets	620,773.91
TOTAL ASSETS	620,773.91
LIABILITIES & EQUITY	
Equity	
Reserve for Inventory	156,390.00
32000 · Retained Earnings-Fund Balance	338,051.76
Net Income	126,332.15
Total Equity	620,773.91
TOTAL LIABILITIES & EQUITY	620,773.91

FERWCD - Capital Projects Fund

02/08/18

Profit & Loss

Accrual Basis

January 2018

	Jan 18	Oct '17 - Jan 18
Ordinary Income/Expense		
Income		
31125 · CIP Assessment Collections	21,006.42	130,350.73
36120 · Interest Income - CCB	17.93	61.19
36990 · Miscellaneous Revenue	0.00	125.00
Total Income	21,024.35	130,536.92
Expense		
55230 · SJC - Collection Exp	737.96	1,638.27
55235 · SJC Assessment Discount	0.00	4,241.37
55275 · Collection Expense	-1,126.84	-1,661.17
Total Expense	-388.88	4,218.47
Net Ordinary Income	21,413.23	126,318.45
Other Income/Expense		
Other Income		
31130 · Excess Fees - SJC	0.00	13.70
Total Other Income	0.00	13.70
Net Other Income	0.00	13.70
Net Income	21,413.23	126,332.15

FERWCD - Capital Projects Fund
Budget vs. Actual
October 2017 through January 2018

	<u>Oct '17 - Jan 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
31125 · CIP Assessment Collections	130,350.73	228,992.00	-98,641.27
36120 · Interest Income - CCB	61.19		
36990 · Miscellaneous Revenue	125.00		
Total Income	<u>130,536.92</u>	<u>228,992.00</u>	<u>-98,455.08</u>
Expense			
55230 · SJC - Collection Exp	1,638.27		
55235 · SJC Assessment Discount	4,241.37		
55275 · Collection Expense	-1,661.17		
56465 · Road Resurfacing	0.00	265,000.00	-265,000.00
56495 · Paving Culverts & Rip Rap	0.00	70,000.00	-70,000.00
Total Expense	<u>4,218.47</u>	<u>335,000.00</u>	<u>-330,781.53</u>
Net Ordinary Income	<u>126,318.45</u>	<u>-106,008.00</u>	<u>232,326.45</u>
Other Income/Expense			
Other Income			
31130 · Excess Fees - SJC	13.70		
Total Other Income	<u>13.70</u>		
Net Other Income	<u>13.70</u>	<u>0.00</u>	<u>13.70</u>
Net Income	<u><u>126,332.15</u></u>	<u><u>-106,008.00</u></u>	<u><u>232,340.15</u></u>