

Flagler Estates Road and Water Control District

11/10/16

Balance Sheet

Accrual Basis

As of October 31, 2016

	Oct 31, 16
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	1,638,228.81
10126 · State Board of Admin - B Pool	-0.11
Total Checking/Savings	1,638,228.70
Other Current Assets	
15500 · Prepaid Expenses	52,781.00
Total Other Current Assets	52,781.00
Total Current Assets	1,691,009.70
Other Assets	
15700 · Inventory	46,479.23
Total Other Assets	46,479.23
TOTAL ASSETS	1,737,488.93
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	-351.12
Total Accounts Payable	-351.12
Other Current Liabilities	
2100 · Payroll Liabilities	-536.10
21800 · FICA & Withholding Payable	-612.47
21825 · Child Support Payable	-257.09
21950 · Due to Capital Projects Fund	4,153.20
Total Other Current Liabilities	2,747.54
Total Current Liabilities	2,396.42
Total Liabilities	2,396.42
Equity	
27000 · Fund Balance - Reserved for Inv	46,479.23
27100 · Fund Balance - Undesignated	1,749,901.58
Net Income	-61,288.30
Total Equity	1,735,092.51
TOTAL LIABILITIES & EQUITY	1,737,488.93

Flagler Estates Road and Water Control District

Balance Sheet

11/10/16

Accrual Basis

As of October 31, 2016

	Oct 31, 16
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	
10100 · Cash-CCB General Fund-5401	763,523.25
10105 · CCB Emergency Reserve-3101	452,765.89
10110 · CCB Operating Reserve-5601	311,534.71
10125 · Cash - State Board of Admin	109,903.28
10200 · Petty Cash	501.68
Total 10000 · CASH	1,638,228.81
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	1,638,228.70
Other Current Assets	
15500 · Prepaid Expenses	52,781.00
Total Other Current Assets	52,781.00
Total Current Assets	1,691,009.70
Other Assets	
15700 · Inventory	46,479.23
Total Other Assets	46,479.23
TOTAL ASSETS	1,737,488.93
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	-351.12
Total Accounts Payable	-351.12
Other Current Liabilities	
2100 · Payroll Liabilities	
2100 · Payroll Liabilities - Other	-536.10
Total 2100 · Payroll Liabilities	-536.10
21800 · FICA & Withholding Payable	-612.47
21825 · Child Support Payable	-257.09
21950 · Due to Capital Projects Fund	4,153.20
Total Other Current Liabilities	2,747.54
Total Current Liabilities	2,396.42
Total Liabilities	2,396.42
Equity	
27000 · Fund Balance - Reserved for Inv	46,479.23
27100 · Fund Balance - Undesignated	1,749,901.58
Net Income	-61,288.30
Total Equity	1,735,092.51
TOTAL LIABILITIES & EQUITY	1,737,488.93

Flagler Estates Road and Water Control District

Profit & Loss

11/10/16

October 2016

Accrual Basis

	Oct 16	Oct 16
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	12,691.93	12,691.93
33825 · Excess Fees - St Johns County	2,365.58	2,365.58
34199 · Move On/Off Permit	85.00	85.00
36110 · Interest Earned Capital City	66.83	66.83
36120 · Interest Earned - SBA	80.05	80.05
36990 · Miscellaneous Revenues	44.67	44.67
Total Income	15,334.06	15,334.06
Gross Profit	15,334.06	15,334.06
Expense		
51000 · Personal Services	48,156.12	48,156.12
53000 · Operating Expenses	24,340.69	24,340.69
56000 · Capital Outlay	3,377.60	3,377.60
57000 · Debt Service	-45.92	-45.92
6560 · Payroll Expenses	793.87	793.87
Total Expense	76,622.36	76,622.36
Net Ordinary Income	-61,288.30	-61,288.30
Net Income	-61,288.30	-61,288.30

Flagler Estates Road and Water Control District

Profit & Loss

11/10/16

Accrual Basis

October 2016

	Oct 16	Oct 16
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	12,691.93	12,691.93
33825 · Excess Fees - St Johns County	2,365.58	2,365.58
34199 · Move On/Off Permit	85.00	85.00
36110 · Interest Earned Capital City	66.83	66.83
36120 · Interest Earned - SBA	80.05	80.05
36990 · Miscellaneous Revenues	44.67	44.67
Total Income	15,334.06	15,334.06
Gross Profit	15,334.06	15,334.06
Expense		
51000 · Personal Services		
51100 · Supervisors Fees	153.14	153.14
51200 · Salary and Wages	22,943.22	22,943.22
51210 · Vacation	542.50	542.50
51220 · Sick	128.12	128.12
52100 · FICA Taxes	1,498.92	1,498.92
52150 · Payroll Taxes - Medicare	350.54	350.54
52300 · Life and Health Insurance		
52300 · Life and Health Insurance - Other	22,474.58	22,474.58
Total 52300 · Life and Health Insurance	22,474.58	22,474.58
52400 · Unemployment Compensation	25.10	25.10
52460 · Drug & Alcohol Testing	40.00	40.00
Total 51000 · Personal Services	48,156.12	48,156.12
53000 · Operating Expenses		
53132 · Vegetation Control	4,289.15	4,289.15
53154 · Legal	2,083.33	2,083.33
53155 · Legal Advertisement	90.29	90.29
53200 · Accounting	1,575.00	1,575.00
53225 · Auditing	1,702.06	1,702.06
54000 · Travel & Per Diem	162.00	162.00
54100 · Telephone	2,842.26	2,842.26
54252 · Fuel & Oil	3,985.23	3,985.23
54300 · Utilities		
54300 · Utilities - Other	390.35	390.35
Total 54300 · Utilities	390.35	390.35
54600 · Shop Expense	1,794.71	1,794.71
54659 · Equipment Maintenance		
54659 · Equipment Maintenance - Other	1,758.43	1,758.43
Total 54659 · Equipment Maintenance	1,758.43	1,758.43
55152 · Office Supplies	449.84	449.84
55153 · Admin Fees, Licenses, Permits	2,675.00	2,675.00
55154 · Facility Maintenance & Repairs	392.46	392.46
55225 · Collection Expense-St Johns	150.58	150.58
Total 53000 · Operating Expenses	24,340.69	24,340.69
56000 · Capital Outlay		
56468 · Signage	3,377.60	3,377.60
Total 56000 · Capital Outlay	3,377.60	3,377.60
57000 · Debt Service		
57471 · Principal Payments	-45.92	-45.92
Total 57000 · Debt Service	-45.92	-45.92
6560 · Payroll Expenses	793.87	793.87
Total Expense	76,622.36	76,622.36

10:04 AM

Flagler Estates Road and Water Control District

11/10/16

Profit & Loss

Accrual Basis

October 2016

	Oct 16	Oct 16
Net Ordinary Income	-61,288.30	-61,288.30
Net Income	<u>-61,288.30</u>	<u>-61,288.30</u>

Flagler Estates Road and Water Control District

Profit & Loss

11/10/16

Accrual Basis

August through October 2016

	Aug 16	Sep 16	Oct 16	TOTAL
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	0.00	0.00	12,691.93	12,691.93
33825 · Excess Fees - St Johns County	0.00	0.00	2,365.58	2,365.58
34190 · Culvert Permit Fees	250.00	0.00	0.00	250.00
34195 · Culvert Installation - Packages	788.75	970.25	0.00	1,759.00
34196 · Maintenance, Repairs & Damages	0.00	350.75	0.00	350.75
34197 · Copies, Maps and Other	5.00	0.00	0.00	5.00
34199 · Move On/Off Permit	85.00	85.00	85.00	255.00
36110 · Interest Earned Capital City	73.71	68.29	66.83	208.83
36120 · Interest Earned - SBA	67.37	70.65	80.05	218.07
36990 · Miscellaneous Revenues	0.00	806.22	44.67	850.89
Total Income	1,269.83	2,351.16	15,334.06	18,955.05
Gross Profit	1,269.83	2,351.16	15,334.06	18,955.05
Expense				
51000 · Personal Services	31,187.83	43,636.14	48,156.12	122,980.09
53000 · Operating Expenses	20,365.92	72,504.07	24,340.69	117,210.68
56000 · Capital Outlay	2,806.00	0.00	3,377.60	6,183.60
57000 · Debt Service	0.00	0.00	-45.92	-45.92
6560 · Payroll Expenses	50.00	70.00	793.87	913.87
Total Expense	54,409.75	116,210.21	76,622.36	247,242.32
Net Ordinary Income	-53,139.92	-113,859.05	-61,288.30	-228,287.27
Net Income	<u>-53,139.92</u>	<u>-113,859.05</u>	<u>-61,288.30</u>	<u>-228,287.27</u>

Flagler Estates Road and Water Control District Profit & Loss

August through October 2016

	Aug 16	Sep 16	Oct 16	TOTAL
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	0.00	0.00	12,691.93	12,691.93
33825 · Excess Fees - St Johns County	0.00	0.00	2,365.58	2,365.58
34190 · Culvert Permit Fees	250.00	0.00	0.00	250.00
34195 · Culvert Installation - Packages	788.75	970.25	0.00	1,759.00
34196 · Maintenance, Repairs & Damages	0.00	350.75	0.00	350.75
34197 · Copies, Maps and Other	5.00	0.00	0.00	5.00
34199 · Move On/Off Permit	85.00	85.00	85.00	255.00
36110 · Interest Earned Capital City	73.71	68.29	66.83	208.83
36120 · Interest Earned - SBA	67.37	70.65	80.05	218.07
36990 · Miscellaneous Revenues	0.00	806.22	44.67	850.89
Total Income	1,269.83	2,351.16	15,334.06	18,955.05
Gross Profit	1,269.83	2,351.16	15,334.06	18,955.05
Expense				
51000 · Personal Services				
51100 · Supervisors Fees	200.00	106.25	153.14	459.39
51200 · Salary and Wages	20,803.80	24,913.57	22,943.22	68,660.59
51210 · Vacation	1,863.90	7,323.85	542.50	9,730.25
51220 · Sick	266.85	583.65	128.12	978.62
51230 · Holiday	0.00	1,454.90	0.00	1,454.90
52100 · FICA Taxes	1,422.27	2,112.73	1,498.92	5,033.92
52150 · Payroll Taxes - Medicare	332.63	494.09	350.54	1,177.26
52300 · Life and Health Insurance				
52300 · Life and Health Insurance - Other	6,216.57	6,608.51	22,474.58	35,299.66
Total 52300 · Life and Health Insurance	6,216.57	6,608.51	22,474.58	35,299.66
52400 · Unemployment Compensation	41.81	38.59	25.10	105.50
52460 · Drug & Alcohol Testing	40.00	0.00	40.00	80.00
Total 51000 · Personal Services	31,187.83	43,636.14	48,156.12	122,980.09
53000 · Operating Expenses				
53131 · Services - Engineering	0.00	375.00	0.00	375.00
53132 · Vegetation Control	7,980.60	0.00	4,289.15	12,269.75
53154 · Legal	2,083.33	2,083.33	2,083.33	6,249.99
53155 · Legal Advertisement	198.72	0.00	90.29	289.01
53200 · Accounting	562.50	1,950.00	1,575.00	4,087.50
53225 · Auditing	0.00	0.00	1,702.06	1,702.06
54000 · Travel & Per Diem	170.10	174.96	162.00	507.06
54100 · Telephone	344.32	242.72	2,842.26	3,429.30
54252 · Fuel & Oil	3,830.98	3,627.26	3,985.23	11,443.47
54300 · Utilities				
54300 · Utilities - Other	445.15	0.00	390.35	835.50
Total 54300 · Utilities	445.15	0.00	390.35	835.50
54500 · Insurance	0.00	62,129.00	0.00	62,129.00
54600 · Shop Expense	568.37	807.67	1,794.71	3,170.75
54659 · Equipment Maintenance				
54659 · Equipment Maintenance - Other	3,369.20	1,051.50	1,758.43	6,179.13
Total 54659 · Equipment Maintenance	3,369.20	1,051.50	1,758.43	6,179.13
55152 · Office Supplies	162.32	62.63	449.84	674.79
55153 · Admin Fees, Licenses, Permits	0.00	0.00	2,675.00	2,675.00
55154 · Facility Maintenance & Repairs	650.33	0.00	392.46	1,042.79
55225 · Collection Expense-St Johns	0.00	0.00	150.58	150.58
Total 53000 · Operating Expenses	20,365.92	72,504.07	24,340.69	117,210.68
56000 · Capital Outlay				
56466 · Drainage Control	2,806.00	0.00	0.00	2,806.00
56468 · Signage	0.00	0.00	3,377.60	3,377.60
Total 56000 · Capital Outlay	2,806.00	0.00	3,377.60	6,183.60
57000 · Debt Service				
57471 · Principal Payments	0.00	0.00	-45.92	-45.92
Total 57000 · Debt Service	0.00	0.00	-45.92	-45.92
6560 · Payroll Expenses	50.00	70.00	793.87	913.87
Total Expense	54,409.75	116,210.21	76,622.36	247,242.32
Net Ordinary Income	-53,139.92	-113,859.05	-61,288.30	-228,287.27
Net Income	-53,139.92	-113,859.05	-61,288.30	-228,287.27

Flagler Estates Road and Water Control District

Budget vs. Actual

11/10/16

Accrual Basis

October 2016

	Oct 16	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	12,691.93	8,960.03	3,731.90
33825 · Excess Fees - St Johns County	2,365.58		
34195 · Culvert Installation - Packages	0.00	1,225.00	-1,225.00
34197 · Copies, Maps and Other	0.00	7.22	-7.22
34199 · Move On/Off Permit	85.00	0.00	85.00
36110 · Interest Earned Capital City	66.83	65.70	1.13
36120 · Interest Earned - SBA	80.05	4.91	75.14
36990 · Miscellaneous Revenues	44.67	8.70	35.97
Total Income	15,334.06	10,271.56	5,062.50
Gross Profit	15,334.06	10,271.56	5,062.50
Expense			
51000 · Personal Services	48,156.12	49,623.77	-1,467.65
53000 · Operating Expenses	24,340.69	16,789.60	7,551.09
56000 · Capital Outlay	3,377.60	65,300.00	-61,922.40
57000 · Debt Service	-45.92		
6560 · Payroll Expenses	793.87		
Total Expense	76,622.36	131,713.37	-55,091.01
Net Ordinary Income	-61,288.30	-121,441.81	60,153.51
Net Income	-61,288.30	-121,441.81	60,153.51

Flagler Estates Road and Water Control District

11/10/16

Budget vs. Actual

Accrual Basis

October 2016

	Oct 16	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	12,691.93	8,960.03	3,731.90
33825 · Excess Fees - St Johns County	2,365.58		
34195 · Culvert Installation - Packages	0.00	1,225.00	-1,225.00
34197 · Copies, Maps and Other	0.00	7.22	-7.22
34199 · Move On/Off Permit	85.00	0.00	85.00
36110 · Interest Earned Capital City	66.83	65.70	1.13
36120 · Interest Earned - SBA	80.05	4.91	75.14
36990 · Miscellaneous Revenues	44.67	8.70	35.97
Total Income	15,334.06	10,271.56	5,062.50
Gross Profit	15,334.06	10,271.56	5,062.50
Expense			
51000 · Personal Services			
51100 · Supervisors Fees	153.14	53.64	99.50
51200 · Salary and Wages	22,943.22	31,583.65	-8,640.43
51210 · Vacation	542.50	7,915.57	-7,373.07
51220 · Sick	128.12	646.98	-518.86
52100 · FICA Taxes	1,498.92	3,243.15	-1,744.23
52150 · Payroll Taxes - Medicare	350.54	758.48	-407.94
52300 · Life and Health Insurance			
52300 · Life and Health Insurance - Other	22,474.58	5,347.65	17,126.93
Total 52300 · Life and Health Insurance	22,474.58	5,347.65	17,126.93
52400 · Unemployment Compensation	25.10	74.65	-49.55
52460 · Drug & Alcohol Testing	40.00		
Total 51000 · Personal Services	48,156.12	49,623.77	-1,467.65
53000 · Operating Expenses			
53132 · Vegetation Control	4,289.15	0.00	4,289.15
53154 · Legal	2,083.33	0.00	2,083.33
53155 · Legal Advertisement	90.29	0.00	90.29
53200 · Accounting	1,575.00	1,806.00	-231.00
53225 · Auditing	1,702.06	0.00	1,702.06
54000 · Travel & Per Diem	162.00	105.84	56.16
54100 · Telephone	2,842.26	1,414.40	1,427.86
54252 · Fuel & Oil	3,985.23	9,388.50	-5,403.27
54300 · Utilities			
54300 · Utilities - Other	390.35	325.66	64.69
Total 54300 · Utilities	390.35	325.66	64.69
54600 · Shop Expense	1,794.71	210.40	1,584.31
54659 · Equipment Maintenance			
54659 · Equipment Maintenance - Other	1,758.43	1,542.00	216.43
Total 54659 · Equipment Maintenance	1,758.43	1,542.00	216.43
55152 · Office Supplies	449.84	464.50	-14.66
55153 · Admin Fees, Licenses, Permits	2,675.00	293.00	2,382.00
55154 · Facility Maintenance & Repairs	392.46	162.50	229.96
55225 · Collection Expense-St Johns	150.58	104.80	45.78
55459 · Other Current Charges	0.00	972.00	-972.00
Total 53000 · Operating Expenses	24,340.69	16,789.60	7,551.09
56000 · Capital Outlay			
56464 · Machinery & Equipment	0.00	25,000.00	-25,000.00
56466 · Drainage Control	0.00	30,000.00	-30,000.00
56467 · Road repairs	0.00	5,000.00	-5,000.00
56468 · Signage	3,377.60	5,300.00	-1,922.40
Total 56000 · Capital Outlay	3,377.60	65,300.00	-61,922.40
57000 · Debt Service			
57471 · Principal Payments	-45.92		
Total 57000 · Debt Service	-45.92		
6560 · Payroll Expenses	793.87		
Total Expense	76,622.36	131,713.37	-55,091.01
Net Ordinary Income	-61,288.30	-121,441.81	60,153.51
Net Income	-61,288.30	-121,441.81	60,153.51

	Oct 31, 16
ASSETS	
Current Assets	
Checking/Savings	
10120 · CCB Capital Improvement Fund	348,516.44
Total Checking/Savings	348,516.44
Other Current Assets	
Inventory	156,390.00
12000 · Due From General Fund	4,153.05
Total Other Current Assets	160,543.05
Total Current Assets	509,059.49
TOTAL ASSETS	509,059.49
LIABILITIES & EQUITY	
Equity	
Reserve for Inventory	156,390.00
32000 · Retained Earnings-Fund Balance	348,501.53
Net Income	4,167.96
Total Equity	509,059.49
TOTAL LIABILITIES & EQUITY	509,059.49

	Oct 16
Ordinary Income/Expense	
Income	
31125 · CIP Assessment Collections	3,536.08
36120 · Interest Income - CCB	14.76
Total Income	3,550.84
Expense	
55230 · SJC - Collection Exp	41.95
55275 · Collection Expense	-659.07
Total Expense	-617.12
Net Ordinary Income	4,167.96
Net Income	<u><u>4,167.96</u></u>

FERWCD - Capital Projects Fund

Budget vs. Actual

11/10/16

Accrual Basis

October 2016

	Oct 16	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · CIP Assessment Collections	3,536.08	228,992.00	-225,455.92
36120 · Interest Income - CCB	14.76	0.00	14.76
Total Income	3,550.84	228,992.00	-225,441.16
Expense			
55230 · SJC - Collection Exp	41.95	0.00	41.95
55275 · Collection Expense	-659.07	0.00	-659.07
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	-617.12	320,000.00	-320,617.12
Net Ordinary Income	4,167.96	-91,008.00	95,175.96
Net Income	4,167.96	-91,008.00	95,175.96