

Flagler Estates Road and Water Control District

07/12/17

Balance Sheet

Accrual Basis

As of June 30, 2017

	Jun 30, 17
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	1,770,091.14
10126 · State Board of Admin - B Pool	-0.11
Total Checking/Savings	1,770,091.03
Other Current Assets	
15500 · Prepaid Expenses	52,761.56
Total Other Current Assets	52,761.56
Total Current Assets	1,822,852.59
Other Assets	
15700 · Inventory	46,479.23
Total Other Assets	46,479.23
TOTAL ASSETS	1,869,331.82
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	7,050.55
Total Accounts Payable	7,050.55
Other Current Liabilities	
2100 · Payroll Liabilities	-1,384.36
21800 · FICA & Withholding Payable	-612.47
21825 · Child Support Payable	-257.09
21950 · Due to Capital Projects Fund	25,481.32
Total Other Current Liabilities	23,227.40
Total Current Liabilities	30,277.95
Total Liabilities	30,277.95
Equity	
27000 · Fund Balance - Reserved for Inv	46,479.23
27100 · Fund Balance - Undesignated	1,749,844.43
Net Income	42,730.21
Total Equity	1,839,053.87
TOTAL LIABILITIES & EQUITY	1,869,331.82

Flagler Estates Road and Water Control District

07/12/17

Balance Sheet

Accrual Basis

As of June 30, 2017

	Jun 30, 17
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	
10100 · Cash-CCB General Fund-5401	894,495.73
10105 · CCB Emergency Reserve-3101	452,915.91
10110 · CCB Operating Reserve-5601	311,638.93
10125 · Cash - State Board of Admin	110,539.89
10200 · Petty Cash	500.68
Total 10000 · CASH	1,770,091.14
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	1,770,091.03
Other Current Assets	
15500 · Prepaid Expenses	52,761.56
Total Other Current Assets	52,761.56
Total Current Assets	1,822,852.59
Other Assets	
15700 · Inventory	46,479.23
Total Other Assets	46,479.23
TOTAL ASSETS	1,869,331.82
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	7,050.55
Total Accounts Payable	7,050.55
Other Current Liabilities	
2100 · Payroll Liabilities	
2110 · The Hartford Loan Repayment	60.57
2100 · Payroll Liabilities - Other	-1,444.93
Total 2100 · Payroll Liabilities	-1,384.36
21800 · FICA & Withholding Payable	-612.47
21825 · Child Support Payable	-257.09
21950 · Due to Capital Projects Fund	25,481.32
Total Other Current Liabilities	23,227.40
Total Current Liabilities	30,277.95
Total Liabilities	30,277.95
Equity	
27000 · Fund Balance - Reserved for Inv	46,479.23
27100 · Fund Balance - Undesignated	1,749,844.43
Net Income	42,730.21
Total Equity	1,839,053.87
TOTAL LIABILITIES & EQUITY	1,869,331.82

Flagler Estates Road and Water Control District

Profit & Loss

07/12/17

June 2017

Accrual Basis

	Jun 17	Oct '16 - Jun 17
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	89,928.32	794,933.05
33825 · Excess Fees - St Johns County	2,454.64	11,669.52
34190 · Culvert Permit Fees	375.00	500.00
34195 · Culvert Installation - Packages	3,655.39	27,826.05
34196 · Maintenance, Repairs & Damages	496.84	632.09
34197 · Copies, Maps and Other	340.59	688.81
34199 · Move On/Off Permit	0.00	510.00
36110 · Interest Earned Capital City	72.88	711.54
36120 · Interest Earned - SBA	0.00	854.24
36990 · Miscellaneous Revenues	0.00	571.86
Total Income	97,323.66	838,897.16
Gross Profit	97,323.66	838,897.16
Expense		
51000 · Personal Services	44,409.63	364,019.69
53000 · Operating Expenses	14,144.41	207,024.28
56000 · Capital Outlay	186,687.34	224,018.01
57000 · Debt Service	0.00	-45.92
6560 · Payroll Expenses	0.00	1,127.47
66900 · Reconciliation Discrepancies	0.00	23.42
Total Expense	245,241.38	796,166.95
Net Ordinary Income	-147,917.72	42,730.21
Net Income	-147,917.72	42,730.21

Flagler Estates Road and Water Control District

Profit & Loss

07/12/17

June 2017

Accrual Basis

	Jun 17	Oct '16 - Jun 17
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	89,928.32	794,933.05
33825 · Excess Fees - St Johns County	2,454.64	11,669.52
34190 · Culvert Permit Fees	375.00	500.00
34195 · Culvert Installation - Packages	3,655.39	27,826.05
34196 · Maintenance, Repairs & Damages	496.84	632.09
34197 · Copies, Maps and Other	340.59	688.81
34199 · Move On/Off Permit	0.00	510.00
36110 · Interest Earned Capital City	72.88	711.54
36120 · Interest Earned - SBA	0.00	854.24
36990 · Miscellaneous Revenues	0.00	571.86
Total Income	97,323.66	838,897.16
Gross Profit	97,323.66	838,897.16
Expense		
51000 · Personal Services		
51100 · Supervisors Fees	281.27	877.60
51200 · Salary and Wages	30,162.32	223,498.85
51210 · Vacation	1,318.28	12,762.51
51220 · Sick	677.00	6,524.58
51230 · Holiday	1,664.40	9,556.60
52100 · FICA Taxes	2,095.42	15,527.56
52150 · Payroll Taxes - Medicare	490.07	3,631.46
52200 · Retirement	0.00	6,670.68
52300 · Life and Health Insurance		
52300 · Life and Health Insurance - Other	7,693.05	79,737.16
Total 52300 · Life and Health Insurance	7,693.05	79,737.16
52400 · Unemployment Compensation	27.82	1,234.69
52450 · Workers Compensation Insurance	0.00	3,923.00
52460 · Drug & Alcohol Testing	0.00	75.00
Total 51000 · Personal Services	44,409.63	364,019.69
53000 · Operating Expenses		
53131 · Services - Engineering	0.00	205.00
53132 · Vegetation Control	0.00	19,805.92
53154 · Legal	2,333.33	23,083.30
53155 · Legal Advertisement	0.00	636.63
53200 · Accounting	1,762.50	10,355.92
53225 · Auditing	0.00	1,702.06
54000 · Travel & Per Diem	189.93	1,114.41
54010 · Continuing Education & Seminars	0.00	187.00
54100 · Telephone	342.58	5,697.62
54251 · Postage	0.00	121.31
54252 · Fuel & Oil	3,114.23	32,181.10
54300 · Utilities		
54300 · Utilities - Other	461.06	3,555.69
Total 54300 · Utilities	461.06	3,555.69
54500 · Insurance	0.00	771.00
54600 · Shop Expense	1,998.60	10,838.40
54659 · Equipment Maintenance		
54659 · Equipment Maintenance - Other	2,125.86	42,442.88
Total 54659 · Equipment Maintenance	2,125.86	42,442.88
55152 · Office Supplies	252.12	3,040.17
55153 · Admin Fees, Licenses, Permits	0.00	3,000.00
55154 · Facility Maintenance & Repairs	640.37	4,052.84
55155 · Publishing & Printing	0.00	4,628.14
55225 · Collection Expense-St Johns	923.83	7,826.56
55230 · Collection Discounts - SJC	0.00	20,698.43
55275 · Collection Expense - SJPA	0.00	11,079.90

Flagler Estates Road and Water Control District

07/12/17

Profit & Loss

Accrual Basis

June 2017

	Jun 17	Oct '16 - Jun 17
Total 53000 · Operating Expenses	14,144.41	207,024.28
56000 · Capital Outlay		
56464 · Machinery & Equipment	181,955.00	181,955.00
56466 · Drainage Control	4,547.94	28,588.91
56467 · Road repairs	0.00	4,200.00
56468 · Signage	184.40	9,274.10
Total 56000 · Capital Outlay	186,687.34	224,018.01
57000 · Debt Service		
57471 · Principal Payments	0.00	-45.92
Total 57000 · Debt Service	0.00	-45.92
6560 · Payroll Expenses	0.00	1,127.47
66900 · Reconciliation Discrepancies	0.00	23.42
Total Expense	245,241.38	796,166.95
Net Ordinary Income	-147,917.72	42,730.21
Net Income	-147,917.72	42,730.21

Flagler Estates Road and Water Control District

07/12/17

Profit & Loss

Accrual Basis

April through June 2017

	Apr 17	May 17	Jun 17	TOTAL
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	87,956.53	0.00	89,928.32	177,884.85
33825 · Excess Fees - St Johns County	3,658.29	0.00	2,454.64	6,112.93
34190 · Culvert Permit Fees	125.00	0.00	375.00	500.00
34195 · Culvert Installation - Packages	3,172.02	1,625.99	3,655.39	8,453.40
34196 · Maintenance, Repairs & Damages	135.25	0.00	496.84	632.09
34197 · Copies, Maps and Other	11.25	0.00	340.59	351.84
36110 · Interest Earned Capital City	77.63	78.60	72.88	229.11
36120 · Interest Earned - SBA	237.64	104.47	0.00	342.11
36990 · Miscellaneous Revenues	450.77	0.00	0.00	450.77
Total Income	95,824.38	1,809.06	97,323.66	194,957.10
Gross Profit	95,824.38	1,809.06	97,323.66	194,957.10
Expense				
51000 · Personal Services	36,237.07	36,397.82	44,409.63	117,044.52
53000 · Operating Expenses	23,708.57	32,249.65	14,144.41	70,102.63
56000 · Capital Outlay	0.00	920.65	186,687.34	187,607.99
6560 · Payroll Expenses	0.00	70.00	0.00	70.00
66900 · Reconciliation Discrepancies	0.00	23.42	0.00	23.42
Total Expense	59,945.64	69,661.54	245,241.38	374,848.56
Net Ordinary Income	35,878.74	-67,852.48	-147,917.72	-179,891.46
Net Income	<u>35,878.74</u>	<u>-67,852.48</u>	<u>-147,917.72</u>	<u>-179,891.46</u>

Flagler Estates Road and Water Control District Profit & Loss

April through June 2017

	Apr 17	May 17	Jun 17	TOTAL
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	87,956.53	0.00	89,928.32	177,884.85
33825 · Excess Fees - St Johns County	3,658.29	0.00	2,454.64	6,112.93
34190 · Culvert Permit Fees	125.00	0.00	375.00	500.00
34195 · Culvert Installation - Packages	3,172.02	1,625.99	3,655.39	8,453.40
34196 · Maintenance, Repairs & Damages	135.25	0.00	496.84	632.09
34197 · Copies, Maps and Other	11.25	0.00	340.59	351.84
36110 · Interest Earned Capital City	77.63	78.60	72.88	229.11
36120 · Interest Earned - SBA	237.64	104.47	0.00	342.11
36990 · Miscellaneous Revenues	450.77	0.00	0.00	450.77
Total Income	95,824.38	1,809.06	97,323.66	194,957.10
Gross Profit	95,824.38	1,809.06	97,323.66	194,957.10
Expense				
51000 · Personal Services				
51100 · Supervisors Fees	84.38	0.00	281.27	365.65
51200 · Salary and Wages	23,927.32	22,837.16	30,162.32	76,926.80
51210 · Vacation	2,551.70	1,767.97	1,318.28	5,637.95
51220 · Sick	463.80	2,140.00	677.00	3,280.80
51230 · Holiday	0.00	0.00	1,664.40	1,664.40
52100 · FICA Taxes	1,660.50	1,570.72	2,095.42	5,326.64
52150 · Payroll Taxes - Medicare	388.36	367.34	490.07	1,245.77
52300 · Life and Health Insurance				
52300 · Life and Health Insurance - Other	7,099.09	7,693.05	7,693.05	22,485.19
Total 52300 · Life and Health Insurance	7,099.09	7,693.05	7,693.05	22,485.19
52400 · Unemployment Compensation	61.92	21.58	27.82	111.32
Total 51000 · Personal Services	36,237.07	36,397.82	44,409.63	117,044.52
53000 · Operating Expenses				
53131 · Services - Engineering	0.00	125.00	0.00	125.00
53132 · Vegetation Control	10,127.93	5,388.84	0.00	15,516.77
53154 · Legal	2,333.33	2,333.33	2,333.33	6,999.99
53155 · Legal Advertisement	114.32	147.55	0.00	261.87
53200 · Accounting	712.50	2,437.50	1,762.50	4,912.50
54000 · Travel & Per Diem	124.67	10.17	189.93	324.77
54100 · Telephone	342.70	342.58	342.58	1,027.86
54252 · Fuel & Oil	2,010.85	6,250.24	3,114.23	11,375.32
54300 · Utilities				
54300 · Utilities - Other	329.71	426.34	461.06	1,217.11
Total 54300 · Utilities	329.71	426.34	461.06	1,217.11
54500 · Insurance	0.00	100.00	0.00	100.00
54600 · Shop Expense	654.59	747.78	1,998.60	3,400.97
54659 · Equipment Maintenance				
54659 · Equipment Maintenance - Other	5,253.12	2,171.39	2,125.86	9,550.37
Total 54659 · Equipment Maintenance	5,253.12	2,171.39	2,125.86	9,550.37
55152 · Office Supplies	54.16	267.21	252.12	573.49
55153 · Admin Fees, Licenses, Permits	0.00	0.00	0.00	0.00
55154 · Facility Maintenance & Repairs	710.32	421.82	640.37	1,772.51
55225 · Collection Expense-St Johns	915.91	0.00	923.83	1,839.74
55230 · Collection Discounts - SJC	24.46	0.00	0.00	24.46
55275 · Collection Expense - SJPA	0.00	11,079.90	0.00	11,079.90
Total 53000 · Operating Expenses	23,708.57	32,249.65	14,144.41	70,102.63
56000 · Capital Outlay				
56464 · Machinery & Equipment	0.00	0.00	181,955.00	181,955.00
56466 · Drainage Control	0.00	0.00	4,547.94	4,547.94
56468 · Signage	0.00	920.65	184.40	1,105.05
Total 56000 · Capital Outlay	0.00	920.65	186,687.34	187,607.99
6560 · Payroll Expenses	0.00	70.00	0.00	70.00
66900 · Reconciliation Discrepancies	0.00	23.42	0.00	23.42
Total Expense	59,945.64	69,661.54	245,241.38	374,848.56
Net Ordinary Income	35,878.74	-67,852.48	-147,917.72	-179,891.46
Net Income	35,878.74	-67,852.48	-147,917.72	-179,891.46

Flagler Estates Road and Water Control District

07/12/17

Budget vs. Actual

Accrual Basis

June 2017

	Jun 17	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	89,928.32	65,597.28	24,331.04
33825 · Excess Fees - St Johns County	2,454.64		
34190 · Culvert Permit Fees	375.00	0.00	375.00
34195 · Culvert Installation - Packages	3,655.39	845.00	2,810.39
34196 · Maintenance, Repairs & Damages	496.84	0.00	496.84
34197 · Copies, Maps and Other	340.59	0.00	340.59
36110 · Interest Earned Capital City	72.88	76.86	-3.98
36120 · Interest Earned - SBA	0.00	11.94	-11.94
36132 · Interest Income - St Johns	0.00	19.30	-19.30
Total Income	97,323.66	66,550.38	30,773.28
Gross Profit	97,323.66	66,550.38	30,773.28
Expense			
51000 · Personal Services	44,409.63	47,026.20	-2,616.57
53000 · Operating Expenses	14,144.41	27,217.71	-13,073.30
56000 · Capital Outlay	186,687.34		
Total Expense	245,241.38	74,243.91	170,997.47
Net Ordinary Income	-147,917.72	-7,693.53	-140,224.19
Net Income	-147,917.72	-7,693.53	-140,224.19

Flagler Estates Road and Water Control District

07/12/17

Budget vs. Actual

Accrual Basis

June 2017

	Jun 17	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	89,928.32	65,597.28	24,331.04
33825 · Excess Fees - St Johns County	2,454.64		
34190 · Culvert Permit Fees	375.00	0.00	375.00
34195 · Culvert Installation - Packages	3,655.39	845.00	2,810.39
34196 · Maintenance, Repairs & Damages	496.84	0.00	496.84
34197 · Copies, Maps and Other	340.59	0.00	340.59
36110 · Interest Earned Capital City	72.88	76.86	-3.98
36120 · Interest Earned - SBA	0.00	11.94	-11.94
36132 · Interest Income - St Johns	0.00	19.30	-19.30
Total Income	97,323.66	66,550.38	30,773.28
Gross Profit	97,323.66	66,550.38	30,773.28
Expense			
51000 · Personal Services			
51100 · Supervisors Fees	281.27	137.70	143.57
51200 · Salary and Wages	30,162.32	30,402.37	-240.05
51210 · Vacation	1,318.28	605.45	712.83
51220 · Sick	677.00	629.91	47.09
51230 · Holiday	1,664.40	1,726.63	-62.23
52100 · FICA Taxes	2,095.42	1,940.27	155.15
52150 · Payroll Taxes - Medicare	490.07	453.77	36.30
52300 · Life and Health Insurance			
52300 · Life and Health Insurance - Other	7,693.05	10,901.54	-3,208.49
Total 52300 · Life and Health Insurance	7,693.05	10,901.54	-3,208.49
52400 · Unemployment Compensation	27.82	228.56	-200.74
Total 51000 · Personal Services	44,409.63	47,026.20	-2,616.57
53000 · Operating Expenses			
53131 · Services - Engineering	0.00	79.60	-79.60
53133 · Surveying	0.00	2,000.00	-2,000.00
53154 · Legal	2,333.33	2,545.20	-211.87
53200 · Accounting	1,762.50	3,585.75	-1,823.25
53225 · Auditing	0.00	4,437.00	-4,437.00
54000 · Travel & Per Diem	189.93	57.60	132.33
54100 · Telephone	342.58	290.80	51.78
54252 · Fuel & Oil	3,114.23	7,738.50	-4,624.27
54300 · Utilities			
54300 · Utilities - Other	461.06	555.56	-94.50
Total 54300 · Utilities	461.06	555.56	-94.50
54600 · Shop Expense	1,998.60	204.80	1,793.80
54659 · Equipment Maintenance			
54659 · Equipment Maintenance - Other	2,125.86	4,644.00	-2,518.14
Total 54659 · Equipment Maintenance	2,125.86	4,644.00	-2,518.14
55152 · Office Supplies	252.12	46.25	205.87
55153 · Admin Fees, Licenses, Permits	0.00	41.80	-41.80
55154 · Facility Maintenance & Repairs	640.37	325.25	315.12
55225 · Collection Expense-St Johns	923.83	665.60	258.23
Total 53000 · Operating Expenses	14,144.41	27,217.71	-13,073.30
56000 · Capital Outlay			
56464 · Machinery & Equipment	181,955.00		
56466 · Drainage Control	4,547.94		
56468 · Signage	184.40		
Total 56000 · Capital Outlay	186,687.34		
Total Expense	245,241.38	74,243.91	170,997.47
Net Ordinary Income	-147,917.72	-7,693.53	-140,224.19
Net Income	-147,917.72	-7,693.53	-140,224.19

Flagler Estates Road and Water Control District

Budget vs. Actual

07/12/17

Accrual Basis

October 2016 through June 2017

	Oct '16 - Jun 17	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	794,933.05	815,033.82	-20,100.77
33825 · Excess Fees - St Johns County	11,669.52		
34190 · Culvert Permit Fees	500.00	300.00	200.00
34195 · Culvert Installation - Packages	27,826.05	8,249.00	19,577.05
34196 · Maintenance, Repairs & Damages	632.09	155.10	476.99
34197 · Copies, Maps and Other	688.81	133.98	554.83
34199 · Move On/Off Permit	510.00	200.01	309.99
36110 · Interest Earned Capital City	711.54	677.34	34.20
36120 · Interest Earned - SBA	854.24	110.85	743.39
36132 · Interest Income - St Johns	0.00	100.00	-100.00
36990 · Miscellaneous Revenues	571.86	26.10	545.76
Total Income	838,897.16	824,986.20	13,910.96
Gross Profit	838,897.16	824,986.20	13,910.96
Expense			
51000 · Personal Services	364,019.69	421,918.70	-57,899.01
53000 · Operating Expenses	207,024.28	221,077.84	-14,053.56
56000 · Capital Outlay	224,018.01	65,300.00	158,718.01
57000 · Debt Service	-45.92		
6560 · Payroll Expenses	1,127.47		
66900 · Reconciliation Discrepancies	23.42		
Total Expense	796,166.95	708,296.54	87,870.41
Net Ordinary Income	42,730.21	116,689.66	-73,959.45
Net Income	42,730.21	116,689.66	-73,959.45

Flagler Estates Road and Water Control District

07/12/17

Budget vs. Actual

Accrual Basis

October 2016 through June 2017

	Oct '16 - Jun 17	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	794,933.05	815,033.82	-20,100.77
33825 · Excess Fees - St Johns County	11,669.52		
34190 · Culvert Permit Fees	500.00	300.00	200.00
34195 · Culvert Installation - Packages	27,826.05	8,249.00	19,577.05
34196 · Maintenance, Repairs & Damages	632.09	155.10	476.99
34197 · Copies, Maps and Other	688.81	133.98	554.83
34199 · Move On/Off Permit	510.00	200.01	309.99
36110 · Interest Earned Capital City	711.54	677.34	34.20
36120 · Interest Earned - SBA	854.24	110.85	743.39
36132 · Interest Income - St Johns	0.00	100.00	-100.00
36990 · Miscellaneous Revenues	571.86	26.10	545.76
Total Income	838,897.16	824,986.20	13,910.96
Gross Profit	838,897.16	824,986.20	13,910.96
Expense			
51000 · Personal Services			
51100 · Supervisors Fees	877.60	667.62	209.98
51200 · Salary and Wages	223,498.85	232,027.92	-8,529.07
51210 · Vacation	12,762.51	14,149.15	-1,386.64
51220 · Sick	6,524.58	4,471.04	2,053.54
51230 · Holiday	9,556.60	9,840.59	-283.99
52100 · FICA Taxes	15,527.56	16,289.23	-761.67
52150 · Payroll Taxes - Medicare	3,631.46	3,809.59	-178.13
52200 · Retirement	6,670.68	57,000.00	-50,329.32
52300 · Life and Health Insurance			
52300 · Life and Health Insurance - Other	79,737.16	56,415.49	23,321.67
Total 52300 · Life and Health Insurance	79,737.16	56,415.49	23,321.67
52400 · Unemployment Compensation	1,234.69	3,176.07	-1,941.38
52450 · Workers Compensation Insurance	3,923.00	24,072.00	-20,149.00
52460 · Drug & Alcohol Testing	75.00		
Total 51000 · Personal Services	364,019.69	421,918.70	-57,899.01
53000 · Operating Expenses			
53131 · Services - Engineering	205.00	561.36	-356.36
53132 · Vegetation Control	19,805.92	19,067.20	738.72
53133 · Surveying	0.00	2,000.00	-2,000.00
53154 · Legal	23,083.30	20,361.60	2,721.70
53155 · Legal Advertisement	636.63	710.91	-74.28
53200 · Accounting	10,355.92	12,479.25	-2,123.33
53225 · Auditing	1,702.06	4,437.00	-2,734.94
54000 · Travel & Per Diem	1,114.41	814.08	300.33
54010 · Continuing Education & Seminars	187.00	500.00	-313.00
54100 · Telephone	5,697.62	3,235.20	2,462.42
54251 · Postage	121.31	250.00	-128.69
54252 · Fuel & Oil	32,181.10	39,583.50	-7,402.40
54300 · Utilities			
54300 · Utilities - Other	3,555.69	2,948.04	607.65
Total 54300 · Utilities	3,555.69	2,948.04	607.65
54500 · Insurance	771.00	448.00	323.00
54600 · Shop Expense	10,838.40	6,376.80	4,461.60
54659 · Equipment Maintenance			
54659 · Equipment Maintenance - Other	42,442.88	52,872.00	-10,429.12
Total 54659 · Equipment Maintenance	42,442.88	52,872.00	-10,429.12
55152 · Office Supplies	3,040.17	2,099.75	940.42
55153 · Admin Fees, Licenses, Permits	3,000.00	2,000.00	1,000.00
55154 · Facility Maintenance & Repairs	4,052.84	1,922.75	2,130.09
55155 · Publishing & Printing	4,628.14	4,500.00	128.14
55225 · Collection Expense-St Johns	7,826.56	7,910.40	-83.84
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	0.00	3,000.00	-3,000.00
Total 53000 · Operating Expenses	207,024.28	221,077.84	-14,053.56
56000 · Capital Outlay			
56464 · Machinery & Equipment	181,955.00	25,000.00	156,955.00
56466 · Drainage Control	28,588.91	30,000.00	-1,411.09
56467 · Road repairs	4,200.00	5,000.00	-800.00

8:25 AM

07/12/17

Accrual Basis

Flagler Estates Road and Water Control District

Budget vs. Actual

October 2016 through June 2017

	Oct '16 - Jun 17	Budget	\$ Over Budget
56468 · Signage	9,274.10	5,300.00	3,974.10
Total 56000 · Capital Outlay	224,018.01	65,300.00	158,718.01
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	796,166.95	708,296.54	87,870.41
Net Ordinary Income	42,730.21	116,689.66	-73,959.45
Net Income	42,730.21	116,689.66	-73,959.45

	<u>Jun 30, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
10120 · CCB Capital Improvement Fund	290,389.62
Total Checking/Savings	290,389.62
Other Current Assets	
Inventory	156,390.00
12000 · Due From General Fund	25,481.17
Total Other Current Assets	181,871.17
Total Current Assets	472,260.79
TOTAL ASSETS	<u>472,260.79</u>
LIABILITIES & EQUITY	
Equity	
Reserve for Inventory	156,390.00
32000 · Retained Earnings-Fund Balance	348,501.53
Net Income	-32,630.74
Total Equity	472,260.79
TOTAL LIABILITIES & EQUITY	<u>472,260.79</u>

FERWCD - Capital Projects Fund

07/12/17

Profit & Loss

Accrual Basis

June 2017

	Jun 17	Oct '16 - Jun 17
Ordinary Income/Expense		
Income		
31125 · CIP Assessment Collections	25,054.82	221,475.39
36120 · Interest Income - CCB	11.93	87.74
Total Income	25,066.75	221,563.13
Expense		
55230 · SJC - Collection Exp	-369.28	1,163.48
55235 · SJC Assessment Discount	0.00	5,424.80
55275 · Collection Expense	-57.22	-1,878.82
56460 · Paving and Stabilization	0.00	249,497.79
Total Expense	-426.50	254,207.25
Net Ordinary Income	25,493.25	-32,644.12
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	25,493.25	-32,630.74

FERWCD - Capital Projects Fund

Budget vs. Actual

October 2016 through June 2017

07/12/17

Accrual Basis

	Oct '16 - Jun 17	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · CIP Assessment Collections	221,475.39	228,992.00	-7,516.61
36120 · Interest Income - CCB	87.74	97.33	-9.59
Total Income	221,563.13	229,089.33	-7,526.20
Expense			
55230 · SJC - Collection Exp	1,163.48	1,544.85	-381.37
55235 · SJC Assessment Discount	5,424.80	3,918.84	1,505.96
55275 · Collection Expense	-1,878.82	381.52	-2,260.34
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	254,207.25	325,845.21	-71,637.96
Net Ordinary Income	-32,644.12	-96,755.88	64,111.76
Other Income/Expense			
Other Income			
31130 · Excess Fees - SJC	13.38	319.86	-306.48
Total Other Income	13.38	319.86	-306.48
Net Other Income	13.38	319.86	-306.48
Net Income	-32,630.74	-96,436.02	63,805.28