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Flagler Estates Road and Water Control District

10/13/17

Balance Sheet

Accrual Basis

As of September 30, 2017

	Sep 30, 17
ASSETS	
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
TOTAL ASSETS	1,723,166.78
LIABILITIES & EQUITY	
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
TOTAL LIABILITIES & EQUITY	1,723,166.78

Flagler Estates Road and Water Control District

Balance Sheet

10/13/17

As of September 30, 2017

Accrual Basis

	Sep 30, 17
ASSETS	
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
TOTAL ASSETS	1,723,166.78
LIABILITIES & EQUITY	
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
TOTAL LIABILITIES & EQUITY	1,723,166.78

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Flagler Estates Road and Water Control District

10/13/17

Profit & 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

Flagler Estates Road and Water Control District

10/13/17

Profit & 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

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Profit & 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
Total 53000 · Operating Expenses	40,074.82	293,464.90
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
Total 56000 · Capital Outlay	1,122.00	226,292.01
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	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 & 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

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Flagler Estates Road and Water Control District Profit & 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				
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
Total 52300 · Life and Health Insurance	7,696.08	14,028.62	6,692.28	28,416.98
52400 · Unemployment Compensation	15.14	0.00	8.58	23.72
52460 · Drug & Alcohol Testing	0.00	0.00	40.00	40.00
Total 51000 · Personal Services	36,408.57	47,363.81	33,753.46	117,525.84
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
Total 54300 · Utilities	510.63	435.98	0.00	946.61
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
Total 54659 · Equipment Maintenance	846.65	8,700.17	99.79	9,646.61
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
Total 53000 · Operating Expenses	22,152.41	24,213.39	40,074.82	86,440.62
56000 · Capital Outlay				
56466 · Drainage Control	1,152.00	0.00	1,122.00	2,274.00
Total 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

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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	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

With approved budget amendment

Flagler Estates Road and Water Control District

Budget vs. Actual

10/13/17

September 2017

Accrual Basis

	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

With approved budget amendment

Flagler Estates Road and Water Control District

Budget vs. Actual

10/13/17

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

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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
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			
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
Total 52300 · Life and Health Insurance	87,091.64	82,659.08	4,432.56
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		
Total 51000 · Personal Services	481,545.53	505,189.50	-23,643.97
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
Total 54300 · Utilities	4,502.30	4,550.00	-47.70
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
Total 54659 · Equipment Maintenance	52,089.49	60,000.00	-7,910.51
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
Total 53000 · Operating Expenses	293,464.90	325,900.00	-32,435.10

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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

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Accrual Basis

FERWCD - Capital Projects Fund

Balance Sheet

As of September 30, 2017

	Sep 30, 17
ASSETS	
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
TOTAL ASSETS	494,441.76
LIABILITIES & EQUITY	
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
TOTAL LIABILITIES & EQUITY	494,441.76

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Accrual Basis

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

	Oct '16 - Sep 17	Budget	\$ Over Budget
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	-10,449.77	-82,673.00	72,223.23