

## Flagler Estates Road and Water Control District

## Balance Sheet

09/14/17

As of August 31, 2017

Accrual Basis

	<u>Aug 31, 17</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
10000 · CASH	1,709,909.59
10126 · State Board of Admin - B Pool	-0.11
<b>Total Checking/Savings</b>	1,709,909.48
<b>Other Current Assets</b>	
15500 · Prepaid Expenses	52,761.56
<b>Total Other Current Assets</b>	52,761.56
<b>Total Current Assets</b>	1,762,671.04
<b>Other Assets</b>	
15700 · Inventory	46,479.23
<b>Total Other Assets</b>	46,479.23
<b>TOTAL ASSETS</b>	<b><u>1,809,150.27</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20200 · Accounts Payable	11,755.24
<b>Total Accounts Payable</b>	11,755.24
<b>Other Current Liabilities</b>	
2100 · Payroll Liabilities	-1,735.93
21800 · FICA & Withholding Payable	-612.47
21825 · Child Support Payable	-257.09
<b>Total Other Current Liabilities</b>	-2,605.49
<b>Total Current Liabilities</b>	9,149.75
<b>Total Liabilities</b>	9,149.75
<b>Equity</b>	
27000 · Fund Balance - Reserved for Inv	46,479.23
27100 · Fund Balance - Undesignated	1,749,844.43
Net Income	3,676.86
<b>Total Equity</b>	1,800,000.52
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>1,809,150.27</u></b>

## Flagler Estates Road and Water Control District

## Balance Sheet

09/14/17

As of August 31, 2017

Accrual Basis

	Aug 31, 17
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
10000 · CASH	
10100 · Cash-CCB General Fund-5401	833,929.43
10105 · CCB Emergency Reserve-3101	452,935.14
10110 · CCB Operating Reserve-5601	311,652.17
10125 · Cash - State Board of Admin	110,892.17
10200 · Petty Cash	500.68
<b>Total 10000 · CASH</b>	1,709,909.59
10126 · State Board of Admin - B Pool	
10127 · Valuation Analysis	-0.11
<b>Total 10126 · State Board of Admin - B Pool</b>	-0.11
<b>Total Checking/Savings</b>	1,709,909.48
<b>Other Current Assets</b>	
15500 · Prepaid Expenses	52,761.56
<b>Total Other Current Assets</b>	52,761.56
<b>Total Current Assets</b>	1,762,671.04
<b>Other Assets</b>	
15700 · Inventory	46,479.23
<b>Total Other Assets</b>	46,479.23
<b>TOTAL ASSETS</b>	<b>1,809,150.27</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20200 · Accounts Payable	11,755.24
<b>Total Accounts Payable</b>	11,755.24
<b>Other Current Liabilities</b>	
2100 · Payroll Liabilities	
2110 · The Hartford Loan Repayment	60.57
2100 · Payroll Liabilities - Other	-1,796.50
<b>Total 2100 · Payroll Liabilities</b>	-1,735.93
21800 · FICA & Withholding Payable	-612.47
21825 · Child Support Payable	-257.09
<b>Total Other Current Liabilities</b>	-2,605.49
<b>Total Current Liabilities</b>	9,149.75
<b>Total Liabilities</b>	9,149.75
<b>Equity</b>	
27000 · Fund Balance - Reserved for Inv	46,479.23
27100 · Fund Balance - Undesignated	1,749,844.43
Net Income	3,676.86
<b>Total Equity</b>	1,800,000.52
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,809,150.27</b>

## Flagler Estates Road and Water Control District

## Profit &amp; Loss

09/14/17

August 2017

Accrual Basis

	Aug 17	Oct '16 - Aug 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	125.00	750.00
34195 · Culvert Installation - Packages	10,162.64	37,988.69
34196 · Maintenance, Repairs & Damages	93.57	725.66
34197 · Copies, Maps and Other	0.00	688.81
34199 · Move On/Off Permit	170.00	850.00
36110 · Interest Earned Capital City	37.70	819.69
36120 · Interest Earned - SBA	124.01	1,206.52
36132 · Interest Income - St Johns	0.00	7.14
36400 · Sales of Equipment	0.00	600.00
36990 · Miscellaneous Revenues	0.00	623.38
<b>Total Income</b>	<b>10,712.92</b>	<b>931,133.99</b>
<b>Gross Profit</b>	<b>10,712.92</b>	<b>931,133.99</b>
Expense		
51000 · Personal Services	47,363.81	447,792.07
53000 · Operating Expenses	24,213.39	253,390.08
56000 · Capital Outlay	0.00	225,170.01
57000 · Debt Service	0.00	-45.92
6560 · Payroll Expenses	0.00	1,127.47
66900 · Reconciliation Discrepancies	0.00	23.42
<b>Total Expense</b>	<b>71,577.20</b>	<b>927,457.13</b>
<b>Net Ordinary Income</b>	<b>-60,864.28</b>	<b>3,676.86</b>
<b>Net Income</b>	<b>-60,864.28</b>	<b>3,676.86</b>

## Flagler Estates Road and Water Control District

## Profit &amp; Loss

09/14/17

August 2017

Accrual Basis

	Aug 17	Oct '16 - Aug 17
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
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	125.00	750.00
34195 · Culvert Installation - Packages	10,162.64	37,988.69
34196 · Maintenance, Repairs & Damages	93.57	725.66
34197 · Copies, Maps and Other	0.00	688.81
34199 · Move On/Off Permit	170.00	850.00
36110 · Interest Earned Capital City	37.70	819.69
36120 · Interest Earned - SBA	124.01	1,206.52
36132 · Interest Income - St Johns	0.00	7.14
36400 · Sales of Equipment	0.00	600.00
36990 · Miscellaneous Revenues	0.00	623.38
<b>Total Income</b>	<b>10,712.92</b>	<b>931,133.99</b>
<b>Gross Profit</b>	<b>10,712.92</b>	<b>931,133.99</b>
<b>Expense</b>		
51000 · Personal Services		
51100 · Supervisors Fees	0.00	877.60
51200 · Salary and Wages	28,866.33	274,590.18
51210 · Vacation	1,831.90	15,198.21
51220 · Sick	289.77	8,991.55
51230 · Holiday	0.00	11,226.00
52100 · FICA Taxes	1,902.28	19,068.56
52150 · Payroll Taxes - Medicare	444.91	4,459.60
52200 · Retirement	0.00	27,733.18
52300 · Life and Health Insurance		
52300 · Life and Health Insurance - Other	14,028.62	80,399.36
<b>Total 52300 · Life and Health Insurance</b>	<b>14,028.62</b>	<b>80,399.36</b>
52400 · Unemployment Compensation	0.00	1,249.83
52450 · Workers Compensation Insurance	0.00	3,923.00
52460 · Drug & Alcohol Testing	0.00	75.00
<b>Total 51000 · Personal Services</b>	<b>47,363.81</b>	<b>447,792.07</b>
53000 · Operating Expenses		
53131 · Services - Engineering	0.00	517.50
53132 · Vegetation Control	3,260.45	23,066.37
53154 · Legal	2,333.33	27,749.96
53155 · Legal Advertisement	79.88	716.51
53200 · Accounting	1,050.00	13,955.92
53225 · Auditing	1,679.56	10,681.62
54000 · Travel & Per Diem	144.46	1,366.94
54010 · Continuing Education & Seminars	0.00	187.00
54100 · Telephone	334.55	3,874.67
54251 · Postage	0.00	219.31
54252 · Fuel & Oil	4,292.78	38,818.54
54300 · Utilities		
54300 · Utilities - Other	435.98	4,502.30
<b>Total 54300 · Utilities</b>	<b>435.98</b>	<b>4,502.30</b>
54500 · Insurance	0.00	771.00
54600 · Shop Expense	894.28	15,806.89
54659 · Equipment Maintenance		
54659 · Equipment Maintenance - Other	8,700.17	51,989.70
<b>Total 54659 · Equipment Maintenance</b>	<b>8,700.17</b>	<b>51,989.70</b>

## Flagler Estates Road and Water Control District

## Profit &amp; Loss

09/14/17

August 2017

Accrual Basis

	Aug 17	Oct '16 - Aug 17
55152 · Office Supplies	88.12	3,239.16
55153 · Admin Fees, Licenses, Permits	500.00	3,500.00
55154 · Facility Maintenance & Repairs	419.83	4,890.94
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	0.00	2,500.00
<b>Total 53000 · Operating Expenses</b>	<b>24,213.39</b>	<b>253,390.08</b>
56000 · Capital Outlay		
56464 · Machinery & Equipment	0.00	181,955.00
56466 · Drainage Control	0.00	29,740.91
56467 · Road repairs	0.00	4,200.00
56468 · Signage	0.00	9,274.10
<b>Total 56000 · Capital Outlay</b>	<b>0.00</b>	<b>225,170.01</b>
57000 · Debt Service		
57471 · Principal Payments	0.00	-45.92
<b>Total 57000 · Debt Service</b>	<b>0.00</b>	<b>-45.92</b>
6560 · Payroll Expenses	0.00	1,127.47
66900 · Reconciliation Discrepancies	0.00	23.42
<b>Total Expense</b>	<b>71,577.20</b>	<b>927,457.13</b>
<b>Net Ordinary Income</b>	<b>-60,864.28</b>	<b>3,676.86</b>
<b>Net Income</b>	<b>-60,864.28</b>	<b>3,676.86</b>

## Flagler Estates Road and Water Control District

## Profit &amp; Loss

09/14/17

June through August 2017

Accrual Basis

	Jun 17	Jul 17	Aug 17	TOTAL
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
31125 · Taxes - St Johns County	89,928.32	51,993.00	0.00	141,921.32
33825 · Excess Fees - St Johns County	2,454.64	28,278.53	0.00	30,733.17
34190 · Culvert Permit Fees	375.00	125.00	125.00	625.00
34195 · Culvert Installation - Packages	3,655.39	0.00	10,162.64	13,818.03
34196 · Maintenance, Repairs & Damages	496.84	0.00	93.57	590.41
34197 · Copies, Maps and Other	340.59	0.00	0.00	340.59
34199 · Move On/Off Permit	0.00	170.00	170.00	340.00
36110 · Interest Earned Capital City	72.88	70.45	37.70	181.03
36120 · Interest Earned - SBA	107.40	120.87	124.01	352.28
36132 · Interest Income - St Johns	0.00	7.14	0.00	7.14
36400 · Sales of Equipment	0.00	600.00	0.00	600.00
36990 · Miscellaneous Revenues	0.00	51.52	0.00	51.52
<b>Total Income</b>	<b>97,431.06</b>	<b>81,416.51</b>	<b>10,712.92</b>	<b>189,560.49</b>
<b>Gross Profit</b>	<b>97,431.06</b>	<b>81,416.51</b>	<b>10,712.92</b>	<b>189,560.49</b>
<b>Expense</b>				
51000 · Personal Services	44,409.63	36,408.57	47,363.81	128,182.01
53000 · Operating Expenses	14,144.41	22,152.41	24,213.39	60,510.21
56000 · Capital Outlay	186,687.34	1,152.00	0.00	187,839.34
<b>Total Expense</b>	<b>245,241.38</b>	<b>59,712.98</b>	<b>71,577.20</b>	<b>376,531.56</b>
<b>Net Ordinary Income</b>	<b>-147,810.32</b>	<b>21,703.53</b>	<b>-60,864.28</b>	<b>-186,971.07</b>
<b>Net Income</b>	<b>-147,810.32</b>	<b>21,703.53</b>	<b>-60,864.28</b>	<b>-186,971.07</b>

**Flagler Estates Road and Water Control District  
Profit & Loss**

09/14/17

Accrual Basis

June through August 2017

	Jun 17	Jul 17	Aug 17	TOTAL
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
31125 · Taxes - St Johns County	89,928.32	51,993.00	0.00	141,921.32
33825 · Excess Fees - St Johns County	2,454.64	28,278.53	0.00	30,733.17
34190 · Culvert Permit Fees	375.00	125.00	125.00	625.00
34195 · Culvert Installation - Packages	3,655.39	0.00	10,162.64	13,818.03
34196 · Maintenance, Repairs & Damages	496.84	0.00	93.57	590.41
34197 · Copies, Maps and Other	340.59	0.00	0.00	340.59
34199 · Move On/Off Permit	0.00	170.00	170.00	340.00
36110 · Interest Earned Capital City	72.88	70.45	37.70	181.03
36120 · Interest Earned - SBA	107.40	120.87	124.01	352.28
36132 · Interest Income - St Johns	0.00	7.14	0.00	7.14
36400 · Sales of Equipment	0.00	600.00	0.00	600.00
36990 · Miscellaneous Revenues	0.00	51.52	0.00	51.52
<b>Total Income</b>	<b>97,431.06</b>	<b>81,416.51</b>	<b>10,712.92</b>	<b>189,560.49</b>
<b>Gross Profit</b>	<b>97,431.06</b>	<b>81,416.51</b>	<b>10,712.92</b>	<b>189,560.49</b>
<b>Expense</b>				
<b>51000 · Personal Services</b>				
51100 · Supervisors Fees	281.27	0.00	0.00	281.27
51200 · Salary and Wages	30,162.32	22,225.00	28,866.33	81,253.65
51210 · Vacation	1,318.28	603.80	1,831.90	3,753.98
51220 · Sick	677.00	2,177.20	289.77	3,143.97
51230 · Holiday	1,664.40	1,669.40	0.00	3,333.80
52100 · FICA Taxes	2,095.42	1,638.72	1,902.28	5,636.42
52150 · Payroll Taxes - Medicare	490.07	383.23	444.91	1,318.21
52300 · Life and Health Insurance				
52300 · Life and Health Insurance - Other	7,693.05	7,696.08	14,028.62	29,417.75
<b>Total 52300 · Life and Health Insurance</b>	<b>7,693.05</b>	<b>7,696.08</b>	<b>14,028.62</b>	<b>29,417.75</b>
52400 · Unemployment Compensation	27.82	15.14	0.00	42.96
<b>Total 51000 · Personal Services</b>	<b>44,409.63</b>	<b>36,408.57</b>	<b>47,363.81</b>	<b>128,182.01</b>
<b>53000 · Operating Expenses</b>				
53131 · Services - Engineering	0.00	312.50	0.00	312.50
53132 · Vegetation Control	0.00	0.00	3,260.45	3,260.45
53154 · Legal	2,333.33	2,333.33	2,333.33	6,999.99
53155 · Legal Advertisement	0.00	0.00	79.88	79.88
53200 · Accounting	1,762.50	2,550.00	1,050.00	5,362.50
53225 · Auditing	0.00	7,300.00	1,679.56	8,979.56
54000 · Travel & Per Diem	189.93	108.07	144.46	442.46
54100 · Telephone	342.58	342.50	334.55	1,019.63
54251 · Postage	0.00	98.00	0.00	98.00
54252 · Fuel & Oil	3,114.23	2,344.66	4,292.78	9,751.67
54300 · Utilities				
54300 · Utilities - Other	461.06	510.63	435.98	1,407.67
<b>Total 54300 · Utilities</b>	<b>461.06</b>	<b>510.63</b>	<b>435.98</b>	<b>1,407.67</b>
54600 · Shop Expense	1,998.60	4,074.21	894.28	6,967.09
54659 · Equipment Maintenance				
54659 · Equipment Maintenance - Other	2,125.86	846.65	8,700.17	11,672.68
<b>Total 54659 · Equipment Maintenance</b>	<b>2,125.86</b>	<b>846.65</b>	<b>8,700.17</b>	<b>11,672.68</b>
55152 · Office Supplies	252.12	110.87	88.12	451.11
55153 · Admin Fees, Licenses, Permits	0.00	0.00	500.00	500.00
55154 · Facility Maintenance & Repairs	640.37	418.27	419.83	1,478.47
55225 · Collection Expense-St Johns	923.83	802.72	0.00	1,726.55
<b>Total 53000 · Operating Expenses</b>	<b>14,144.41</b>	<b>22,152.41</b>	<b>24,213.39</b>	<b>60,510.21</b>
<b>56000 · Capital Outlay</b>				
56464 · Machinery & Equipment	181,955.00	0.00	0.00	181,955.00
56466 · Drainage Control	4,547.94	1,152.00	0.00	5,699.94
56468 · Signage	184.40	0.00	0.00	184.40
<b>Total 56000 · Capital Outlay</b>	<b>186,687.34</b>	<b>1,152.00</b>	<b>0.00</b>	<b>187,839.34</b>
<b>Total Expense</b>	<b>245,241.38</b>	<b>59,712.98</b>	<b>71,577.20</b>	<b>376,531.56</b>
<b>Net Ordinary Income</b>	<b>-147,810.32</b>	<b>21,703.53</b>	<b>-60,864.28</b>	<b>-186,971.07</b>
<b>Net Income</b>	<b>-147,810.32</b>	<b>21,703.53</b>	<b>-60,864.28</b>	<b>-186,971.07</b>

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

09/14/17

Accrual Basis

	Aug 17	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
31125 · Taxes - St Johns County	0.00	0.00	0.00
34190 · Culvert Permit Fees	125.00	200.00	-75.00
34195 · Culvert Installation - Packages	10,162.64	422.00	9,740.64
34196 · Maintenance, Repairs & Damages	93.57	0.00	93.57
34197 · Copies, Maps and Other	0.00	16.02	-16.02
34199 · Move On/Off Permit	170.00	49.98	120.02
36110 · Interest Earned Capital City	37.70	74.97	-37.27
36120 · Interest Earned - SBA	124.01	13.31	110.70
36132 · Interest Income - St Johns	0.00	0.00	0.00
36990 · Miscellaneous Revenues	0.00	0.00	0.00
<b>Total Income</b>	<u>10,712.92</u>	<u>776.28</u>	<u>9,936.64</u>
<b>Gross Profit</b>	10,712.92	776.28	9,936.64
<b>Expense</b>			
51000 · Personal Services	47,363.81	33,470.56	13,893.25
53000 · Operating Expenses	24,213.39	28,860.44	-4,647.05
<b>Total Expense</b>	<u>71,577.20</u>	<u>62,331.00</u>	<u>9,246.20</u>
<b>Net Ordinary Income</b>	<u>-60,864.28</u>	<u>-61,554.72</u>	<u>690.44</u>
<b>Net Income</b>	<u><b>-60,864.28</b></u>	<u><b>-61,554.72</b></u>	<u><b>690.44</b></u>



## Flagler Estates Road and Water Control District

09/14/17

## Budget vs. Actual

Accrual Basis

August 2017

	Aug 17	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
31125 · Taxes - St Johns County	0.00	0.00	0.00
34190 · Culvert Permit Fees	125.00	200.00	-75.00
34195 · Culvert Installation - Packages	10,162.64	422.00	9,740.64
34196 · Maintenance, Repairs & Damages	93.57	0.00	93.57
34197 · Copies, Maps and Other	0.00	16.02	-16.02
34199 · Move On/Off Permit	170.00	49.98	120.02
36110 · Interest Earned Capital City	37.70	74.97	-37.27
36120 · Interest Earned - SBA	124.01	13.31	110.70
36132 · Interest Income - St Johns	0.00	0.00	0.00
36990 · Miscellaneous Revenues	0.00	0.00	0.00
<b>Total Income</b>	<b>10,712.92</b>	<b>776.28</b>	<b>9,936.64</b>
<b>Gross Profit</b>	<b>10,712.92</b>	<b>776.28</b>	<b>9,936.64</b>
<b>Expense</b>			
<b>51000 · Personal Services</b>			
51100 · Supervisors Fees	0.00	114.39	-114.39
51200 · Salary and Wages	28,866.33	24,837.95	4,028.38
51210 · Vacation	1,831.90	673.52	1,158.38
51220 · Sick	289.77	230.71	59.06
51230 · Holiday	0.00	0.00	0.00
52100 · FICA Taxes	1,902.28	1,521.11	381.17
52150 · Payroll Taxes - Medicare	444.91	355.74	89.17
52200 · Retirement	0.00	0.00	0.00
52300 · Life and Health Insurance			
52300 · Life and Health Insurance - Other	14,028.62	5,620.19	8,408.43
<b>Total 52300 · Life and Health Insurance</b>	<b>14,028.62</b>	<b>5,620.19</b>	<b>8,408.43</b>
52400 · Unemployment Compensation	0.00	116.95	-116.95
<b>Total 51000 · Personal Services</b>	<b>47,363.81</b>	<b>33,470.56</b>	<b>13,893.25</b>
<b>53000 · Operating Expenses</b>			
53131 · Services - Engineering	0.00	0.00	0.00
53132 · Vegetation Control	3,260.45	14,932.80	-11,672.35
53133 · Surveying	0.00	0.00	0.00
53154 · Legal	2,333.33	2,545.20	-211.87
53155 · Legal Advertisement	79.88	189.09	-109.21
53200 · Accounting	1,050.00	640.50	409.50
53225 · Auditing	1,679.56	0.00	1,679.56
54000 · Travel & Per Diem	144.46	143.04	1.42
54010 · Continuing Education & Seminars	0.00	0.00	0.00
54100 · Telephone	334.55	274.80	59.75
54252 · Fuel & Oil	4,292.78	5,351.50	-1,058.72
54300 · Utilities			
75168 · FPL	0.00	0.00	0.00
54300 · Utilities - Other	435.98	451.06	-15.08
<b>Total 54300 · Utilities</b>	<b>435.98</b>	<b>451.06</b>	<b>-15.08</b>
54500 · Insurance	0.00	0.00	0.00
54600 · Shop Expense	894.28	543.20	351.08
54659 · Equipment Maintenance			
54659 · Equipment Maintenance - Other	8,700.17	3,228.00	5,472.17
<b>Total 54659 · Equipment Maintenance</b>	<b>8,700.17</b>	<b>3,228.00</b>	<b>5,472.17</b>
55152 · Office Supplies	88.12	167.00	-78.88
55153 · Admin Fees, Licenses, Permits	500.00	0.00	500.00
55154 · Facility Maintenance & Repairs	419.83	394.25	25.58
55155 · Publishing & Printing	0.00	0.00	0.00
55225 · Collection Expense-St Johns	0.00	0.00	0.00
55230 · Collection Discounts - SJC	0.00	0.00	0.00
55275 · Collection Expense - SJPA	0.00	0.00	0.00
55459 · Other Current Charges	0.00	0.00	0.00
<b>Total 53000 · Operating Expenses</b>	<b>24,213.39</b>	<b>28,860.44</b>	<b>-4,647.05</b>
<b>Total Expense</b>	<b>71,577.20</b>	<b>62,331.00</b>	<b>9,246.20</b>
<b>Net Ordinary Income</b>	<b>-60,864.28</b>	<b>-61,554.72</b>	<b>690.44</b>
<b>Net Income</b>	<b>-60,864.28</b>	<b>-61,554.72</b>	<b>690.44</b>

## Flagler Estates Road and Water Control District

## Budget vs. Actual

09/14/17

October 2016 through August 2017

Accrual Basis

	Oct '16 - Aug 17	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
31125 · Taxes - St Johns County	846,926.05	822,021.00	24,905.05
33825 · Excess Fees - St Johns County	39,948.05		
34190 · Culvert Permit Fees	750.00	500.00	250.00
34195 · Culvert Installation - Packages	37,988.69	9,480.00	28,508.69
34196 · Maintenance, Repairs & Damages	725.66	155.10	570.56
34197 · Copies, Maps and Other	688.81	150.00	538.81
34199 · Move On/Off Permit	850.00	249.99	600.01
36110 · Interest Earned Capital City	819.69	830.34	-10.65
36115 · Interest Earned First Federal	0.00	0.00	0.00
36120 · Interest Earned - SBA	1,206.52	136.00	1,070.52
36132 · Interest Income - St Johns	7.14	100.00	-92.86
36400 · Sales of Equipment	600.00		
36990 · Miscellaneous Revenues	623.38	35.04	588.34
<b>Total Income</b>	<b>931,133.99</b>	<b>833,657.47</b>	<b>97,476.52</b>
<b>Gross Profit</b>	<b>931,133.99</b>	<b>833,657.47</b>	<b>97,476.52</b>
<b>Expense</b>			
51000 · Personal Services	447,792.07	489,896.48	-42,104.41
53000 · Operating Expenses	253,390.08	268,639.64	-15,249.56
56000 · Capital Outlay	225,170.01	65,300.00	159,870.01
57000 · Debt Service	-45.92		
6560 · Payroll Expenses	1,127.47		
66900 · Reconciliation Discrepancies	23.42		
<b>Total Expense</b>	<b>927,457.13</b>	<b>823,836.12</b>	<b>103,621.01</b>
<b>Net Ordinary Income</b>	<b>3,676.86</b>	<b>9,821.35</b>	<b>-6,144.49</b>
<b>Net Income</b>	<b>3,676.86</b>	<b>9,821.35</b>	<b>-6,144.49</b>

## Flagler Estates Road and Water Control District

09/14/17

## Budget vs. Actual

Accrual Basis

October 2016 through August 2017

	Oct '16 - Aug 17	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
31125 · Taxes - St Johns County	846,926.05	822,021.00	24,905.05
33825 · Excess Fees - St Johns County	39,948.05		
34190 · Culvert Permit Fees	750.00	500.00	250.00
34195 · Culvert Installation - Packages	37,988.69	9,480.00	28,508.69
34196 · Maintenance, Repairs & Damages	725.66	155.10	570.56
34197 · Copies, Maps and Other	688.81	150.00	538.81
34199 · Move On/Off Permit	850.00	249.99	600.01
36110 · Interest Earned Capital City	819.69	830.34	-10.65
36115 · Interest Earned First Federal	0.00	0.00	0.00
36120 · Interest Earned - SBA	1,206.52	136.00	1,070.52
36132 · Interest Income - St Johns	7.14	100.00	-92.86
36400 · Sales of Equipment	600.00		
36990 · Miscellaneous Revenues	623.38	35.04	588.34
<b>Total Income</b>	<b>931,133.99</b>	<b>833,657.47</b>	<b>97,476.52</b>
<b>Gross Profit</b>	<b>931,133.99</b>	<b>833,657.47</b>	<b>97,476.52</b>
<b>Expense</b>			
<b>51000 · Personal Services</b>			
51100 · Supervisors Fees	877.60	839.25	38.35
51200 · Salary and Wages	274,590.18	281,144.25	-6,554.07
51210 · Vacation	15,198.21	15,266.90	-68.69
51220 · Sick	8,991.55	5,000.74	3,990.81
51230 · Holiday	11,226.00	11,567.22	-341.22
52100 · FICA Taxes	19,068.56	19,348.73	-280.17
52150 · Payroll Taxes - Medicare	4,459.60	4,525.12	-65.52
52200 · Retirement	27,733.18	57,000.00	-29,266.82
52300 · Life and Health Insurance			
52305 · Cancer Insurance	0.00	0.00	0.00
52300 · Life and Health Insurance - Other	80,399.36	67,685.33	12,714.03
<b>Total 52300 · Life and Health Insurance</b>	<b>80,399.36</b>	<b>67,685.33</b>	<b>12,714.03</b>
52400 · Unemployment Compensation	1,249.83	3,446.94	-2,197.11
52450 · Workers Compensation Insurance	3,923.00	24,072.00	-20,149.00
52460 · Drug & Alcohol Testing	75.00		
<b>Total 51000 · Personal Services</b>	<b>447,792.07</b>	<b>489,896.48</b>	<b>-42,104.41</b>
<b>53000 · Operating Expenses</b>			
53131 · Services - Engineering	517.50	561.36	-43.86
53132 · Vegetation Control	23,066.37	34,000.00	-10,933.63
53133 · Surveying	0.00	2,000.00	-2,000.00
53154 · Legal	27,749.96	25,452.00	2,297.96
53155 · Legal Advertisement	716.51	900.00	-183.49
53200 · Accounting	13,955.92	15,279.25	-1,323.33
53225 · Auditing	10,681.62	9,000.00	1,681.62
54000 · Travel & Per Diem	1,366.94	1,052.88	314.06
54010 · Continuing Education & Seminars	187.00	500.00	-313.00
54100 · Telephone	3,874.67	3,806.40	68.27
54251 · Postage	219.31	250.00	-30.69
54252 · Fuel & Oil	38,818.54	49,934.50	-11,115.96
54300 · Utilities			
75168 · FPL	0.00	0.00	0.00
54300 · Utilities - Other	4,502.30	3,800.00	702.30
<b>Total 54300 · Utilities</b>	<b>4,502.30</b>	<b>3,800.00</b>	<b>702.30</b>
54500 · Insurance	771.00	448.00	323.00
54600 · Shop Expense	15,806.89	7,228.00	8,578.89
54659 · Equipment Maintenance			
54660 · Computers	0.00	0.00	0.00
54659 · Equipment Maintenance - Other	51,989.70	58,992.00	-7,002.30
<b>Total 54659 · Equipment Maintenance</b>	<b>51,989.70</b>	<b>58,992.00</b>	<b>-7,002.30</b>
55152 · Office Supplies	3,239.16	2,435.25	803.91
55153 · Admin Fees, Licenses, Permits	3,500.00	2,000.00	1,500.00
55154 · Facility Maintenance & Repairs	4,890.94	2,500.00	2,390.94
55155 · Publishing & Printing	4,628.14	4,500.00	128.14
55225 · Collection Expense-St Johns	8,629.28	8,000.00	629.28
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	2,500.00	3,000.00	-500.00
<b>Total 53000 · Operating Expenses</b>	<b>253,390.08</b>	<b>268,639.64</b>	<b>-15,249.56</b>

9:10 AM

09/14/17

Accrual Basis

Flagler Estates Road and Water Control District

Budget vs. Actual

October 2016 through August 2017

	<u>Oct '16 - Aug 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>56000 · Capital Outlay</b>			
<b>56464 · Machinery &amp; Equipment</b>	181,955.00	25,000.00	156,955.00
<b>56466 · Drainage Control</b>	29,740.91	30,000.00	-259.09
<b>56467 · Road repairs</b>	4,200.00	5,000.00	-800.00
<b>56468 · Signage</b>	9,274.10	5,300.00	3,974.10
<b>Total 56000 · Capital Outlay</b>	<u>225,170.01</u>	<u>65,300.00</u>	<u>159,870.01</u>
<b>57000 · Debt Service</b>			
<b>57471 · Principal Payments</b>	-45.92		
<b>Total 57000 · Debt Service</b>	<u>-45.92</u>		
<b>6560 · Payroll Expenses</b>	1,127.47		
<b>66900 · Reconciliation Discrepancies</b>	23.42		
<b>Total Expense</b>	<u>927,457.13</u>	<u>823,836.12</u>	<u>103,621.01</u>
<b>Net Ordinary Income</b>	<u>3,676.86</u>	<u>9,821.35</u>	<u>-6,144.49</u>
<b>Net Income</b>	<u><u>3,676.86</u></u>	<u><u>9,821.35</u></u>	<u><u>-6,144.49</u></u>

## FERWCD - Capital Projects Fund

## Balance Sheet

09/14/17

As of August 31, 2017

Accrual Basis

	<u>Aug 31, 17</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
10120 · CCB Capital Improvement Fund	338,038.02
<b>Total Checking/Savings</b>	<u>338,038.02</u>
<b>Other Current Assets</b>	
Inventory	156,390.00
12000 · Due From General Fund	<u>-0.15</u>
<b>Total Other Current Assets</b>	<u>156,389.85</u>
<b>Total Current Assets</b>	<u>494,427.87</u>
<b>TOTAL ASSETS</b>	<b><u>494,427.87</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
Reserve for Inventory	156,390.00
32000 · Retained Earnings-Fund Balance	348,501.53
Net Income	<u>-10,463.66</u>
<b>Total Equity</b>	<u>494,427.87</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>494,427.87</u></b>

## FERWCD - Capital Projects Fund

## Profit &amp; Loss

09/14/17

August 2017

Accrual Basis

	Aug 17	Oct '16 - Aug 17
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
31125 · CIP Assessment Collections	0.00	243,839.75
36120 · Interest Income - CCB	13.75	114.10
<b>Total Income</b>	13.75	243,953.85
<b>Expense</b>		
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
<b>Total Expense</b>	0.00	254,430.89
<b>Net Ordinary Income</b>	13.75	-10,477.04
<b>Other Income/Expense</b>		
<b>Other Income</b>		
31130 · Excess Fees - SJC	0.00	13.38
<b>Total Other Income</b>	0.00	13.38
<b>Net Other Income</b>	0.00	13.38
<b>Net Income</b>	<b>13.75</b>	<b>-10,463.66</b>

## FERWCD - Capital Projects Fund

## Budget vs. Actual

October 2016 through August 2017

09/14/17

Accrual Basis

	<u>Oct '16 - Aug 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
31125 · CIP Assessment Collections	243,839.75	228,992.00	14,847.75
36120 · Interest Income - CCB	114.10	127.11	-13.01
<b>Total Income</b>	<u>243,953.85</u>	<u>229,119.11</u>	<u>14,834.74</u>
<b>Expense</b>			
55230 · SJC - Collection Exp	1,163.48	1,021.51	141.97
55235 · SJC Assessment Discount	5,424.80	3,918.84	1,505.96
55275 · Collection Expense	-1,655.18	405.57	-2,060.75
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
<b>Total Expense</b>	<u>254,430.89</u>	<u>325,345.92</u>	<u>-70,915.03</u>
<b>Net Ordinary Income</b>	<u>-10,477.04</u>	<u>-96,226.81</u>	<u>85,749.77</u>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
31130 · Excess Fees - SJC	13.38	319.86	-306.48
<b>Total Other Income</b>	<u>13.38</u>	<u>319.86</u>	<u>-306.48</u>
<b>Net Other Income</b>	<u>13.38</u>	<u>319.86</u>	<u>-306.48</u>
<b>Net Income</b>	<u><u>-10,463.66</u></u>	<u><u>-95,906.95</u></u>	<u><u>85,443.29</u></u>