

Flagler Estates Road and Water Control District

08/11/17

Balance Sheet

Accrual Basis

As of July 31, 2017

	<u>Jul 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	1,793,770.87
10126 · State Board of Admin - B Pool	-0.11
Total Checking/Savings	<u>1,793,770.76</u>
Other Current Assets	
15500 · Prepaid Expenses	52,761.56
Total Other Current Assets	<u>52,761.56</u>
Total Current Assets	<u>1,846,532.32</u>
Other Assets	
15700 · Inventory	46,479.23
Total Other Assets	<u>46,479.23</u>
TOTAL ASSETS	<u><u>1,893,011.55</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	12,707.08
Total Accounts Payable	<u>12,707.08</u>
Other Current Liabilities	
2100 · Payroll Liabilities	-1,831.49
21800 · FICA & Withholding Payable	-612.47
21825 · Child Support Payable	-257.09
21950 · Due to Capital Projects Fund	22,140.72
Total Other Current Liabilities	<u>19,439.67</u>
Total Current Liabilities	<u>32,146.75</u>
Total Liabilities	32,146.75
Equity	
27000 · Fund Balance - Reserved for Inv	46,479.23
27100 · Fund Balance - Undesignated	1,749,844.43
Net Income	64,541.14
Total Equity	<u>1,860,864.80</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,893,011.55</u></u>

Flagler Estates Road and Water Control District
Balance Sheet
As of July 31, 2017

08/11/17

Accrual Basis

	Jul 31, 17
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	
10100 · Cash-CCB General Fund-5401	917,914.72
10105 · CCB Emergency Reserve-3101	452,935.14
10110 · CCB Operating Reserve-5601	311,652.17
10125 · Cash - State Board of Admin	110,768.16
10200 · Petty Cash	500.68
Total 10000 · CASH	1,793,770.87
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	1,793,770.76
Other Current Assets	
15500 · Prepaid Expenses	52,761.56
Total Other Current Assets	52,761.56
Total Current Assets	1,846,532.32
Other Assets	
15700 · Inventory	46,479.23
Total Other Assets	46,479.23
TOTAL ASSETS	1,893,011.55
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	12,707.08
Total Accounts Payable	12,707.08
Other Current Liabilities	
2100 · Payroll Liabilities	
2110 · The Hartford Loan Repayment	60.57
2100 · Payroll Liabilities - Other	-1,892.06
Total 2100 · Payroll Liabilities	-1,831.49
21800 · FICA & Withholding Payable	-612.47
21825 · Child Support Payable	-257.09
21950 · Due to Capital Projects Fund	22,140.72
Total Other Current Liabilities	19,439.67
Total Current Liabilities	32,146.75
Total Liabilities	32,146.75
Equity	
27000 · Fund Balance - Reserved for Inv	46,479.23
27100 · Fund Balance - Undesignated	1,749,844.43
Net Income	64,541.14
Total Equity	1,860,864.80
TOTAL LIABILITIES & EQUITY	1,893,011.55

Flagler Estates Road and Water Control District

Profit & Loss

08/11/17

July 2017

Accrual Basis

	Jul 17	Oct '16 - Jul 17
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	51,993.00	846,926.05
33825 · Excess Fees - St Johns County	28,278.53	39,948.05
34190 · Culvert Permit Fees	125.00	625.00
34195 · Culvert Installation - Packages	0.00	27,826.05
34196 · Maintenance, Repairs & Damages	0.00	632.09
34197 · Copies, Maps and Other	0.00	688.81
34199 · Move On/Off Permit	170.00	680.00
36110 · Interest Earned Capital City	70.45	781.99
36120 · Interest Earned - SBA	120.87	1,082.51
36132 · Interest Income - St Johns	7.14	7.14
36400 · Sales of Equipment	600.00	600.00
36990 · Miscellaneous Revenues	51.52	623.38
Total Income	81,416.51	920,421.07
Gross Profit	81,416.51	920,421.07
Expense		
51000 · Personal Services	36,408.57	400,428.26
53000 · Operating Expenses	22,152.41	229,176.69
56000 · Capital Outlay	1,152.00	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
Total Expense	59,712.98	855,879.93
Net Ordinary Income	21,703.53	64,541.14
Net Income	21,703.53	64,541.14

Flagler Estates Road and Water Control District

Profit & Loss

08/11/17

July 2017

Accrual Basis

	Jul 17	Oct '16 - Jul 17
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	51,993.00	846,926.05
33825 · Excess Fees - St Johns County	28,278.53	39,948.05
34190 · Culvert Permit Fees	125.00	625.00
34195 · Culvert Installation - Packages	0.00	27,826.05
34196 · Maintenance, Repairs & Damages	0.00	632.09
34197 · Copies, Maps and Other	0.00	688.81
34199 · Move On/Off Permit	170.00	680.00
36110 · Interest Earned Capital City	70.45	781.99
36120 · Interest Earned - SBA	120.87	1,082.51
36132 · Interest Income - St Johns	7.14	7.14
36400 · Sales of Equipment	600.00	600.00
36990 · Miscellaneous Revenues	51.52	623.38
Total Income	81,416.51	920,421.07
Gross Profit	81,416.51	920,421.07
Expense		
51000 · Personal Services		
51100 · Supervisors Fees	0.00	877.60
51200 · Salary and Wages	22,225.00	245,723.85
51210 · Vacation	603.80	13,366.31
51220 · Sick	2,177.20	8,701.78
51230 · Holiday	1,669.40	11,226.00
52100 · FICA Taxes	1,638.72	17,166.28
52150 · Payroll Taxes - Medicare	383.23	4,014.69
52200 · Retirement	0.00	6,670.68
52300 · Life and Health Insurance		
52300 · Life and Health Insurance - Other	7,696.08	87,433.24
Total 52300 · Life and Health Insurance	7,696.08	87,433.24
52400 · Unemployment Compensation	15.14	1,249.83
52450 · Workers Compensation Insurance	0.00	3,923.00
52460 · Drug & Alcohol Testing	0.00	75.00
Total 51000 · Personal Services	36,408.57	400,428.26
53000 · Operating Expenses		
53131 · Services - Engineering	312.50	517.50
53132 · Vegetation Control	0.00	19,805.92
53154 · Legal	2,333.33	25,416.63
53155 · Legal Advertisement	0.00	636.63
53200 · Accounting	2,550.00	12,905.92
53225 · Auditing	7,300.00	9,002.06
54000 · Travel & Per Diem	108.07	1,222.48
54010 · Continuing Education & Seminars	0.00	187.00
54100 · Telephone	342.50	6,040.12
54251 · Postage	98.00	219.31
54252 · Fuel & Oil	2,344.66	34,525.76
54300 · Utilities		
54300 · Utilities - Other	510.63	4,066.32
Total 54300 · Utilities	510.63	4,066.32
54500 · Insurance	0.00	771.00
54600 · Shop Expense	4,074.21	14,912.61
54659 · Equipment Maintenance		
54659 · Equipment Maintenance - Other	846.65	43,289.53
Total 54659 · Equipment Maintenance	846.65	43,289.53

Flagler Estates Road and Water Control District

Profit & Loss

08/11/17

July 2017

Accrual Basis

	Jul 17	Oct '16 - Jul 17
55152 · Office Supplies	110.87	3,151.04
55153 · Admin Fees, Licenses, Permits	0.00	3,000.00
55154 · Facility Maintenance & Repairs	418.27	4,471.11
55155 · Publishing & Printing	0.00	4,628.14
55225 · Collection Expense-St Johns	802.72	8,629.28
55230 · Collection Discounts - SJC	0.00	20,698.43
55275 · Collection Expense - SJPA	0.00	11,079.90
Total 53000 · Operating Expenses	22,152.41	229,176.69
56000 · Capital Outlay		
56464 · Machinery & Equipment	0.00	181,955.00
56466 · Drainage Control	1,152.00	29,740.91
56467 · Road repairs	0.00	4,200.00
56468 · Signage	0.00	9,274.10
Total 56000 · Capital Outlay	1,152.00	225,170.01
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	59,712.98	855,879.93
Net Ordinary Income	21,703.53	64,541.14
Net Income	21,703.53	64,541.14

Flagler Estates Road and Water Control District

Profit & Loss

08/11/17

May through July 2017

Accrual Basis

	May 17	Jun 17	Jul 17	TOTAL
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	0.00	89,928.32	51,993.00	141,921.32
33825 · Excess Fees - St Johns County	0.00	2,454.64	28,278.53	30,733.17
34190 · Culvert Permit Fees	0.00	375.00	125.00	500.00
34195 · Culvert Installation - Packages	1,625.99	3,655.39	0.00	5,281.38
34196 · Maintenance, Repairs & Damages	0.00	496.84	0.00	496.84
34197 · Copies, Maps and Other	0.00	340.59	0.00	340.59
34199 · Move On/Off Permit	0.00	0.00	170.00	170.00
36110 · Interest Earned Capital City	78.60	72.88	70.45	221.93
36120 · Interest Earned - SBA	104.47	107.40	120.87	332.74
36132 · Interest Income - St Johns	0.00	0.00	7.14	7.14
36400 · Sales of Equipment	0.00	0.00	600.00	600.00
36990 · Miscellaneous Revenues	0.00	0.00	51.52	51.52
Total Income	1,809.06	97,431.06	81,416.51	180,656.63
Gross Profit	1,809.06	97,431.06	81,416.51	180,656.63
Expense				
51000 · Personal Services	36,397.82	44,409.63	36,408.57	117,216.02
53000 · Operating Expenses	32,249.65	14,144.41	22,152.41	68,546.47
56000 · Capital Outlay	920.65	186,687.34	1,152.00	188,759.99
6560 · Payroll Expenses	70.00	0.00	0.00	70.00
66900 · Reconciliation Discrepancies	23.42	0.00	0.00	23.42
Total Expense	69,661.54	245,241.38	59,712.98	374,615.90
Net Ordinary Income	-67,852.48	-147,810.32	21,703.53	-193,959.27
Net Income	-67,852.48	-147,810.32	21,703.53	-193,959.27

Flagler Estates Road and Water Control District Profit & Loss

May through July 2017

	May 17	Jun 17	Jul 17	TOTAL
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	0.00	89,928.32	51,993.00	141,921.32
33825 · Excess Fees - St Johns County	0.00	2,454.64	28,278.53	30,733.17
34190 · Culvert Permit Fees	0.00	375.00	125.00	500.00
34195 · Culvert Installation - Packages	1,625.99	3,655.39	0.00	5,281.38
34196 · Maintenance, Repairs & Damages	0.00	496.84	0.00	496.84
34197 · Copies, Maps and Other	0.00	340.59	0.00	340.59
34199 · Move On/Off Permit	0.00	0.00	170.00	170.00
36110 · Interest Earned Capital City	78.60	72.88	70.45	221.93
36120 · Interest Earned - SBA	104.47	107.40	120.87	332.74
36132 · Interest Income - St Johns	0.00	0.00	7.14	7.14
36400 · Sales of Equipment	0.00	0.00	600.00	600.00
36990 · Miscellaneous Revenues	0.00	0.00	51.52	51.52
Total Income	1,809.06	97,431.06	81,416.51	180,656.63
Gross Profit	1,809.06	97,431.06	81,416.51	180,656.63
Expense				
51000 · Personal Services				
51100 · Supervisors Fees	0.00	281.27	0.00	281.27
51200 · Salary and Wages	22,837.16	30,162.32	22,225.00	75,224.48
51210 · Vacation	1,767.97	1,318.28	603.80	3,690.05
51220 · Sick	2,140.00	677.00	2,177.20	4,994.20
51230 · Holiday	0.00	1,664.40	1,669.40	3,333.80
52100 · FICA Taxes	1,570.72	2,095.42	1,638.72	5,304.86
52150 · Payroll Taxes - Medicare	367.34	490.07	383.23	1,240.64
52300 · Life and Health Insurance				
52300 · Life and Health Insurance - Other	7,693.05	7,693.05	7,696.08	23,082.18
Total 52300 · Life and Health Insurance	7,693.05	7,693.05	7,696.08	23,082.18
52400 · Unemployment Compensation	21.58	27.82	15.14	64.54
Total 51000 · Personal Services	36,397.82	44,409.63	36,408.57	117,216.02
53000 · Operating Expenses				
53131 · Services - Engineering	125.00	0.00	312.50	437.50
53132 · Vegetation Control	5,388.84	0.00	0.00	5,388.84
53154 · Legal	2,333.33	2,333.33	2,333.33	6,999.99
53155 · Legal Advertisement	147.55	0.00	0.00	147.55
53200 · Accounting	2,437.50	1,762.50	2,550.00	6,750.00
53225 · Auditing	0.00	0.00	7,300.00	7,300.00
54000 · Travel & Per Diem	10.17	189.93	108.07	308.17
54100 · Telephone	342.58	342.58	342.50	1,027.66
54251 · Postage	0.00	0.00	98.00	98.00
54252 · Fuel & Oil	6,250.24	3,114.23	2,344.66	11,709.13
54300 · Utilities				
54300 · Utilities - Other	426.34	461.06	510.63	1,398.03
Total 54300 · Utilities	426.34	461.06	510.63	1,398.03
54500 · Insurance	100.00	0.00	0.00	100.00
54600 · Shop Expense	747.78	1,998.60	4,074.21	6,820.59
54659 · Equipment Maintenance				
54659 · Equipment Maintenance - Other	2,171.39	2,125.86	846.65	5,143.90
Total 54659 · Equipment Maintenance	2,171.39	2,125.86	846.65	5,143.90
55152 · Office Supplies	267.21	252.12	110.87	630.20
55153 · Admin Fees, Licenses, Permits	0.00	0.00	0.00	0.00
55154 · Facility Maintenance & Repairs	421.82	640.37	418.27	1,480.46
55225 · Collection Expense-St Johns	0.00	923.83	802.72	1,726.55
55275 · Collection Expense - SJPA	11,079.90	0.00	0.00	11,079.90
Total 53000 · Operating Expenses	32,249.65	14,144.41	22,152.41	68,546.47
56000 · Capital Outlay				
56464 · Machinery & Equipment	0.00	181,955.00	0.00	181,955.00
56466 · Drainage Control	0.00	4,547.94	1,152.00	5,699.94
56468 · Signage	920.65	184.40	0.00	1,105.05
Total 56000 · Capital Outlay	920.65	186,687.34	1,152.00	188,759.99
6560 · Payroll Expenses	70.00	0.00	0.00	70.00
66900 · Reconciliation Discrepancies	23.42	0.00	0.00	23.42
Total Expense	69,661.54	245,241.38	59,712.98	374,615.90
Net Ordinary Income	-67,852.48	-147,810.32	21,703.53	-193,959.27
Net Income	-67,852.48	-147,810.32	21,703.53	-193,959.27

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

08/11/17

Accrual Basis

	<u>Jul 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	51,993.00	6,987.18	45,005.82
33825 · Excess Fees - St Johns County	28,278.53		
34190 · Culvert Permit Fees	125.00	0.00	125.00
34195 · Culvert Installation - Packages	0.00	809.00	-809.00
34196 · Maintenance, Repairs & Damages	0.00	0.00	0.00
34197 · Copies, Maps and Other	0.00	0.00	0.00
34199 · Move On/Off Permit	170.00	0.00	170.00
36110 · Interest Earned Capital City	70.45	78.03	-7.58
36120 · Interest Earned - SBA	120.87	11.84	109.03
36132 · Interest Income - St Johns	7.14	0.00	7.14
36400 · Sales of Equipment	600.00		
36990 · Miscellaneous Revenues	51.52	8.94	42.58
Total Income	<u>81,416.51</u>	<u>7,894.99</u>	<u>73,521.52</u>
Gross Profit	81,416.51	7,894.99	73,521.52
Expense			
51000 · Personal Services	36,408.57	34,507.22	1,901.35
53000 · Operating Expenses	22,152.41	18,701.36	3,451.05
56000 · Capital Outlay	1,152.00		
Total Expense	<u>59,712.98</u>	<u>53,208.58</u>	<u>6,504.40</u>
Net Ordinary Income	<u>21,703.53</u>	<u>-45,313.59</u>	<u>67,017.12</u>
Net Income	<u><u>21,703.53</u></u>	<u><u>-45,313.59</u></u>	<u><u>67,017.12</u></u>

Flagler Estates Road and Water Control District

08/11/17

Budget vs. Actual

Accrual Basis

July 2017

	Jul 17	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	51,993.00	6,987.18	45,005.82
33825 · Excess Fees - St Johns County	28,278.53		
34190 · Culvert Permit Fees	125.00	0.00	125.00
34195 · Culvert Installation - Packages	0.00	809.00	-809.00
34196 · Maintenance, Repairs & Damages	0.00	0.00	0.00
34197 · Copies, Maps and Other	0.00	0.00	0.00
34199 · Move On/Off Permit	170.00	0.00	170.00
36110 · Interest Earned Capital City	70.45	78.03	-7.58
36120 · Interest Earned - SBA	120.87	11.84	109.03
36132 · Interest Income - St Johns	7.14	0.00	7.14
36400 · Sales of Equipment	600.00		
36990 · Miscellaneous Revenues	51.52	8.94	42.58
Total Income	81,416.51	7,894.99	73,521.52
Gross Profit	81,416.51	7,894.99	73,521.52
Expense			
51000 · Personal Services			
51100 · Supervisors Fees	0.00	57.24	-57.24
51200 · Salary and Wages	22,225.00	24,278.38	-2,053.38
51210 · Vacation	603.80	444.23	159.57
51220 · Sick	2,177.20	298.99	1,878.21
51230 · Holiday	1,669.40	1,726.63	-57.23
52100 · FICA Taxes	1,638.72	1,538.39	100.33
52150 · Payroll Taxes - Medicare	383.23	359.79	23.44
52200 · Retirement	0.00	0.00	0.00
52300 · Life and Health Insurance			
52300 · Life and Health Insurance - Other	7,696.08	5,649.65	2,046.43
Total 52300 · Life and Health Insurance	7,696.08	5,649.65	2,046.43
52400 · Unemployment Compensation	15.14	153.92	-138.78
Total 51000 · Personal Services	36,408.57	34,507.22	1,901.35
53000 · Operating Expenses			
53131 · Services - Engineering	312.50	0.00	312.50
53132 · Vegetation Control	0.00	0.00	0.00
53133 · Surveying	0.00	0.00	0.00
53154 · Legal	2,333.33	2,545.20	-211.87
53155 · Legal Advertisement	0.00	0.00	0.00
53200 · Accounting	2,550.00	2,159.50	390.50
53225 · Auditing	7,300.00	4,563.00	2,737.00
54000 · Travel & Per Diem	108.07	95.76	12.31
54010 · Continuing Education & Seminars	0.00	0.00	0.00
54100 · Telephone	342.50	296.40	46.10
54251 · Postage	98.00		
54252 · Fuel & Oil	2,344.66	4,999.50	-2,654.84
54300 · Utilities			
75168 · FPL	0.00	0.00	0.00
54300 · Utilities - Other	510.63	400.90	109.73
Total 54300 · Utilities	510.63	400.90	109.73
54500 · Insurance	0.00	0.00	0.00
54600 · Shop Expense	4,074.21	308.00	3,766.21
54659 · Equipment Maintenance			
54659 · Equipment Maintenance - Other	846.65	2,892.00	-2,045.35
Total 54659 · Equipment Maintenance	846.65	2,892.00	-2,045.35

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Flagler Estates Road and Water Control District

08/11/17

Budget vs. Actual

Accrual Basis

July 2017

	<u>Jul 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>
55152 · Office Supplies	110.87	168.50	-57.63
55153 · Admin Fees, Licenses, Permits	0.00	0.00	0.00
55154 · Facility Maintenance & Repairs	418.27	183.00	235.27
55155 · Publishing & Printing	0.00	0.00	0.00
55225 · Collection Expense-St Johns	802.72	89.60	713.12
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
Total 53000 · Operating Expenses	22,152.41	18,701.36	3,451.05
56000 · Capital Outlay			
56466 · Drainage Control	1,152.00		
Total 56000 · Capital Outlay	1,152.00		
Total Expense	59,712.98	53,208.58	6,504.40
Net Ordinary Income	21,703.53	-45,313.59	67,017.12
Net Income	21,703.53	-45,313.59	67,017.12

Flagler Estates Road and Water Control District

Budget vs. Actual

08/11/17

October 2016 through July 2017

Accrual Basis

	Oct '16 - Jul 17	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
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	625.00	300.00	325.00
34195 · Culvert Installation - Packages	27,826.05	9,058.00	18,768.05
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	680.00	200.01	479.99
36110 · Interest Earned Capital City	781.99	755.37	26.62
36115 · Interest Earned First Federal	0.00	0.00	0.00
36120 · Interest Earned - SBA	1,082.51	122.69	959.82
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
Total Income	920,421.07	832,881.19	87,539.88
Gross Profit	920,421.07	832,881.19	87,539.88
Expense			
51000 · Personal Services	400,428.26	456,425.92	-55,997.66
53000 · Operating Expenses	229,176.69	239,779.20	-10,602.51
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		
Total Expense	855,879.93	761,505.12	94,374.81
Net Ordinary Income	64,541.14	71,376.07	-6,834.93
Net Income	64,541.14	71,376.07	-6,834.93

Flagler Estates Road and Water Control District

08/11/17

Budget vs. Actual

Accrual Basis

October 2016 through July 2017

	Oct '16 - Jul 17	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
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	625.00	300.00	325.00
34195 - Culvert Installation - Packages	27,826.05	9,058.00	18,768.05
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	680.00	200.01	479.99
36110 - Interest Earned Capital City	781.99	755.37	26.62
36115 - Interest Earned First Federal	0.00	0.00	0.00
36120 - Interest Earned - SBA	1,082.51	122.69	959.82
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
Total Income	920,421.07	832,881.19	87,539.88
Gross Profit	920,421.07	832,881.19	87,539.88
Expense			
51000 - Personal Services			
51100 - Supervisors Fees	877.60	724.86	152.74
51200 - Salary and Wages	245,723.85	256,306.30	-10,582.45
51210 - Vacation	13,366.31	14,593.38	-1,227.07
51220 - Sick	8,701.78	4,770.03	3,931.75
51230 - Holiday	11,226.00	11,567.22	-341.22
52100 - FICA Taxes	17,166.28	17,827.62	-661.34
52150 - Payroll Taxes - Medicare	4,014.69	4,169.38	-154.69
52200 - Retirement	6,670.68	57,000.00	-50,329.32
52300 - Life and Health Insurance			
52305 - Cancer Insurance	0.00	0.00	0.00
52300 - Life and Health Insurance - Other	87,433.24	62,065.14	25,368.10
Total 52300 - Life and Health Insurance	87,433.24	62,065.14	25,368.10
52400 - Unemployment Compensation	1,249.83	3,329.99	-2,080.16
52450 - Workers Compensation Insurance	3,923.00	24,072.00	-20,149.00
52460 - Drug & Alcohol Testing	75.00		
Total 51000 - Personal Services	400,428.26	456,425.92	-55,997.66
53000 - Operating Expenses			
53131 - Services - Engineering	517.50	561.36	-43.86
53132 - Vegetation Control	19,805.92	19,067.20	738.72
53133 - Surveying	0.00	2,000.00	-2,000.00
53154 - Legal	25,416.63	22,906.80	2,509.83
53155 - Legal Advertisement	636.63	710.91	-74.28
53200 - Accounting	12,905.92	14,638.75	-1,732.83
53225 - Auditing	9,002.06	9,000.00	2.06
54000 - Travel & Per Diem	1,222.48	909.84	312.64
54010 - Continuing Education & Seminars	187.00	500.00	-313.00
54100 - Telephone	6,040.12	3,531.60	2,508.52
54251 - Postage	219.31	250.00	-30.69
54252 - Fuel & Oil	34,525.76	44,583.00	-10,057.24
54300 - Utilities			
75168 - FPL	0.00	0.00	0.00
54300 - Utilities - Other	4,066.32	3,348.94	717.38
Total 54300 - Utilities	4,066.32	3,348.94	717.38
54500 - Insurance	771.00	448.00	323.00
54600 - Shop Expense	14,912.61	6,684.80	8,227.81
54659 - Equipment Maintenance			
54660 - Computers	0.00	0.00	0.00
54659 - Equipment Maintenance - Other	43,289.53	55,764.00	-12,474.47
Total 54659 - Equipment Maintenance	43,289.53	55,764.00	-12,474.47
55152 - Office Supplies	3,151.04	2,268.25	882.79
55153 - Admin Fees, Licenses, Permits	3,000.00	2,000.00	1,000.00
55154 - Facility Maintenance & Repairs	4,471.11	2,105.75	2,365.36
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	0.00	3,000.00	-3,000.00
Total 53000 - Operating Expenses	229,176.69	239,779.20	-10,602.51

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Accrual Basis

Flagler Estates Road and Water Control District

Budget vs. Actual

October 2016 through July 2017

	Oct '16 - Jul 17	Budget	\$ Over Budget
56000 - Capital Outlay			
56464 - Machinery & Equipment	181,955.00	25,000.00	156,955.00
56466 - Drainage Control	29,740.91	30,000.00	-259.09
56467 - Road repairs	4,200.00	5,000.00	-800.00
56468 - Signage	9,274.10	5,300.00	3,974.10
Total 56000 - Capital Outlay	225,170.01	65,300.00	159,870.01
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	855,879.93	761,505.12	94,374.81
Net Ordinary Income	64,541.14	71,376.07	-6,834.93
Net Income	64,541.14	71,376.07	-6,834.93

FERWCD - Capital Projects Fund

08/11/17

Balance Sheet

Accrual Basis

As of July 31, 2017

	<u>Jul 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
10120 - CCB Capital Improvement Fund	315,883.55
Total Checking/Savings	<u>315,883.55</u>
Other Current Assets	
Inventory	156,390.00
12000 - Due From General Fund	22,140.57
Total Other Current Assets	<u>178,530.57</u>
Total Current Assets	<u>494,414.12</u>
TOTAL ASSETS	<u>494,414.12</u>
LIABILITIES & EQUITY	
Equity	
Reserve for Inventory	156,390.00
32000 - Retained Earnings-Fund Balance	348,501.53
Net Income	-10,477.41
Total Equity	<u>494,414.12</u>
TOTAL LIABILITIES & EQUITY	<u>494,414.12</u>

FERWCD - Capital Projects Fund

Profit & Loss

08/11/17

July 2017

Accrual Basis

	<u>Jul 17</u>	<u>Oct '16 - Jul 17</u>
Ordinary Income/Expense		
Income		
31125 · CIP Assessment Collections	14,485.71	235,961.10
36120 · Interest Income - CCB	12.61	100.35
Total Income	<u>14,498.32</u>	<u>236,061.45</u>
Expense		
55230 · SJC - Collection Exp	-7,878.65	-6,715.17
55235 · SJC Assessment Discount	0.00	5,424.80
55275 · Collection Expense	223.64	-1,655.18
56460 · Paving and Stabilization	0.00	249,497.79
Total Expense	<u>-7,655.01</u>	<u>246,552.24</u>
Net Ordinary Income	22,153.33	-10,490.79
Other Income/Expense		
Other Income		
31130 · Excess Fees - SJC	0.00	13.38
Total Other Income	<u>0.00</u>	<u>13.38</u>
Net Other Income	0.00	13.38
Net Income	<u><u>22,153.33</u></u>	<u><u>-10,477.41</u></u>

FERWCD - Capital Projects Fund

Budget vs. Actual

08/11/17

October 2016 through July 2017

Accrual Basis

	<u>Oct '16 - Jul 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
31125 · CIP Assessment Collections	235,961.10	228,992.00	6,969.10
36120 · Interest Income - CCB	100.35	111.91	-11.56
Total Income	<u>236,061.45</u>	<u>229,103.91</u>	<u>6,957.54</u>
Expense			
55230 · SJC - Collection Exp	-6,715.17	1,021.51	-7,736.68
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
Total Expense	<u>246,552.24</u>	<u>325,345.92</u>	<u>-78,793.68</u>
Net Ordinary Income	<u>-10,490.79</u>	<u>-96,242.01</u>	<u>85,751.22</u>
Other Income/Expense			
Other Income			
31130 · Excess Fees - SJC	13.38	319.86	-306.48
Total Other Income	<u>13.38</u>	<u>319.86</u>	<u>-306.48</u>
Net Other Income	<u>13.38</u>	<u>319.86</u>	<u>-306.48</u>
Net Income	<u>-10,477.41</u>	<u>-95,922.15</u>	<u>85,444.74</u>