

**FLAGLER ESTATES ROAD & WATER
CONTROL DISTRICT REGULAR MEETING
August 17, 2017**

Proceedings of a Regular Meeting of the Board of Supervisors of Flagler Estates Road and Water Control District were held in the District conference room located at 9850 Light Avenue, Hastings, Florida 32145.

Present: William Fisher, President
Kathy Carter, Secretary
Rusty Castleberry, District Attorney
Seth O'Connell, District Treasurer
Mike Paesch, District Foreman
Linda Gee, District Administrator

Absent: Karen Frenz, Vice President

Also attending were Carl Alve, Jack Brown, John Lawrence, and John & Vikki Heuman.

Call to Order: Mr. Fisher called the meeting to order at 7:04pm, followed by the Pledge of Allegiance.

Acceptance of the Agenda: (17-08/17-01) A motion was made by Kathy Carter to accept the agenda as presented, seconded by Bill Fisher, and passed.

Approval of the Minutes: (17-08/17-02) A motion was made by Kathy Carter to approve the minutes as presented, seconded by Bill Fisher and passed.

Treasurer's Report: Seth quickly reviewed the accounts payable (**Attachment 1**). Kathy questioned the invoice for Ring Power's repair of the MT465B tractor, which exceeded the amount previously approved and was told it is handled by approval of the accounts payable. Bill questioned the higher-than-usual charge for the copier and suggested Linda look at other options. **(17-08/17-03) A motion was made by Kathy Carter and seconded by Bill Fisher to approve the payables. Motion passed.**

Seth reviewed the financial statement (**Attachment 2**) and also addressed the procedure for the September budget meetings.

Attorney's Report: Rusty referred to the unlawful dumping violation at Florence and Guzman as discussed at a previous meeting and said he'd understood the work to have been completed, whereupon he drafted and sent a letter requesting payment by certified mail to the property owner, which letter was not accepted. After realizing this work had already been approved, Rusty indicated he'll proceed with the plan to have Mike post the notice.

Administrator's Report: Linda had submitted her report (**Attachment 3**) but had a few updates.

Regarding discussion at the last meeting concerning employee appreciation functions, she explained these fall within a Board-approved budget line item under "55459 Other Current Charges." She indicated the August 18th event at Corky Bell's would be the last for the current fiscal year.

The representative from Thompson-Baker, our commercial insurer, will attend the first budget meeting in September. Linda has completed the application and is waiting on definite cost figures.

Linda's requested vacation was approved.

There was brief discussion concerning item 8, District computer back up. It was decided that Linda will institute a schedule for days to place the back-up drive in the District's fireproof safe.

Her last update concerned the District website. She provided paperwork concerning the fully paid ten-year contract with Go Daddy for domain name and the website itself and stated she is the only person currently who can access the site for changes and maintenance. When questioned whether Go Daddy provides tech support for its clients, Linda said she's only called them once because of extra charges that would be incurred; consequently, she stated she has been working two days to ensure proper functioning and to bring things up to date.

Foreman's Report: Mike reviewed his report (**Attachment 4**) and reported on continuing issues with the MT465 tractor, which was returned to the District without being completely repaired. Mike has discussed the issue with the product support sales rep, stating his belief the District should not be charged for extra service calls because the tractor was released prematurely.

He brought the Board up to date on the expected repairs to the MT525.

There was brief discussion regarding District compliance with trucks being tarped on community roads. Rusty is checking the statutes for mandates.

Consent Agenda: None

Old Business:

Bill gave an explanation and limited demonstration of the installation and function of the hydrants that will be installed as soon as is practicable.

Public Comments:

Jack Brown thanked the road crew for the work they've done on his road and said it's much improved. He went on to say that although he really appreciates everything staff does, he doesn't believe taxpayer dollars should fund dinner functions. When questioned further, Linda clarified there are actually six events covered under this "staff appreciation" allocation, four of which take place on District property and are coupled with safety training. The budgeted yearly allowance has been

\$2,500, with past Christmas and Summer events having cost approximately \$1,000. This program is an item that will be part of the discussion of the new budget during September Board meetings.

John Heuman said he and his wife are new residents since May and initially were impressed with the police presence but since then have observed that some people treat Flagler Estates Boulevard like a speedway.

Board comments:

Bill Fisher – Bill voiced his disapproval of the elimination of Linda’s cell phone stipend as acted on at the previous meeting and stated his belief it should be reinstated. He also discussed the recent fatal accident in Flagler Estates and said he’d spoken with the sheriff’s office concerning enforcement of existing laws. The upcoming budget includes resurfacing of Ebert and Bill believes speed bumps should be part of the job.

Kathy Carter – None

Karen Frenz – Karen was absent.

There being no further business, the meeting was adjourned at 7:55 PM.

Respectfully submitted,

Approved,

Kathy Carter, Secretary

Bill Fisher, President

Florida Statute 871.01 prohibits the disruption of public meetings. Whoever willfully interrupts or disturbs any public meeting shall be guilty of a misdemeanor of the second degree, punishable as provided in F.S. 775.082 or F.S. 775.083.

Flagler Estate Road & Water Control District
General Fund Accounts Payable
August 4, 2017 to August 17, 2017

Payee	Purpose	Amount
Aflac	Employee Pd Insurance	\$ 382.24
Cardmember Services	Shop Parts/PC Repair	\$ 773.42
Carr Riggs & Ingram	Annual Meeting	\$ 1,679.56
Crystal Springs	Water Service	\$ 54.10
Dex Imaging	Copier Machine Contract	\$ 259.26
Flagler Estates RD & Water	GF transfer to CIP	\$ 22,140.72
Morris Publishing	Legal Ad-Budget Hearings	\$ 79.88
Port Consolidated	Fuel On/Off Road	\$ 1,590.91
Port Consolidated	Fuel On/Off Road	\$ 1,567.38
Ring Power	2017 M318 Custom Bucket Repair	\$ 535.00
Ring Power	Repair MT465B Tractor	\$ 6,437.94
Ring Power	Repair 12H Road Grader	\$ 1,339.49
Unifirst Corporation	Shop Supplies	\$ 120.86
W.H. O'Connell	Professional Services	\$ 1,050.00
Windstream	Phone, Fax, Internet	\$ 284.55
	Total Payables	\$ 38,295.31

9:01 AM

Flagler Estates Road and Water Control District

Att. #2

08/11/17

Balance Sheet

Accrual Basis

As of July 31, 2017

	Jul 31, 17
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	1,793,770.87
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	-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

Balance Sheet

As of July 31, 2017

	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

08/11/17

Profit & Loss

Accrual Basis

July 2017

	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

08/11/17

Profit & Loss

Accrual Basis

July 2017

	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

08/11/17

Profit & Loss

Accrual Basis

July 2017

	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

08/11/17

Profit & Loss

Accrual Basis

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	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

9:02 AM

08/11/17

Accrual Basis

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	3,656.39	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

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	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	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

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

Flagler Estates Road and Water Control District

08/11/17

Budget vs. Actual

Accrual Basis

July 2017

	Jul 17	Budget	\$ Over Budget
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

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	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

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
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

Balance Sheet

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	315,883.55
Other Current Assets	
Inventory	156,390.00
12000 · Due From General Fund	22,140.57
Total Other Current Assets	178,530.57
Total Current Assets	494,414.12
TOTAL ASSETS	494,414.12
LIABILITIES & EQUITY	
Equity	
Reserve for Inventory	156,390.00
32000 · Retained Earnings-Fund Balance	348,501.53
Net Income	-10,477.41
Total Equity	494,414.12
TOTAL LIABILITIES & EQUITY	494,414.12

FERWCD - Capital Projects Fund

08/11/17

Profit & Loss

Accrual Basis

July 2017

	Jul 17	Oct '16 - Jul 17
Ordinary Income/Expense		
Income		
31125 · CIP Assessment Collections	14,485.71	235,961.10
36120 · Interest Income - CCB	12.61	100.35
Total Income	14,498.32	236,061.45
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	-7,655.01	246,552.24
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	0.00	13.38
Net Other Income	0.00	13.38
Net Income	22,153.33	-10,477.41

FERWCD - Capital Projects Fund

08/11/17

Budget vs. Actual

Accrual Basis

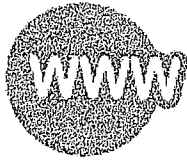
October 2016 through July 2017

	Oct '16 - Jul 17	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · CIP Assessment Collections	235,961.10	228,992.00	6,969.10
36120 · Interest Income - CCB	100.35	111.91	-11.56
Total Income	236,061.45	229,103.91	6,957.54
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	246,552.24	325,345.92	-78,793.68
Net Ordinary Income	-10,490.79	-96,242.01	85,751.22
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	-10,477.41	-95,922.15	85,444.74

Flagler Estates Road & Water Control District
Administrator Report
8-17-2017

1. Called in cut phone lines, trees on power lines, loose/dead animals and prepared all road repair work orders, filing, received phone calls, greeted public/requests, logged illegal dump sites for County record, made bank deposits, cleared all County CO's via online database for final inspections for landowners home services and email Paul Hansen's BOS documents
2. Processed employee updates, incoming mail, copies, payroll, invoices, warrants, posted payables, created treasury report, completed/approved culvert and move on permits to include all driveway culvert packages
3. Prepared the July bank statements and provided backups to the CPA and updated the District website. There were no SJ County wired funds sent
4. Prepared the Agenda for the BOS Regular meeting on August 17th, the Board folders to include public copies and Kathy Carter's attachments
5. Reimbursed John Lawrence for 2 damaged trash cans totaling \$42.76
6. Preparing the documents for FY2017-18 Liability/Commercial Insurance renewal with Thompson Baker Insurance Group as Matt will be attending Sept 7th meeting and asked for 2 additional quotes from Kathy Harper. I notarized Mr. Franklin Martyn at 9640 Isom Avenue - IRA documents
7. Advertised in the St Augustine Record the FY2017-18 Budget Hearing legal ad for Sept 7th & 21st Placed ad for office assistant & mower operator
8. Computers are backed up on a hard drive with surge protection and a backup generator. A key to my office is kept in the front office desk drawl
9. WWW.FERWCD.US is the District's 10 year paid \$722 website plan with GoDaddy.com and expires in 2023. It lists all the required State and Board approved District documents averaging 568 hits per month and even more during **May** (Assessment Hearings) **June** (Landowner Meeting) and **September** (Budget Hearing/Adoption) getting over 1356 counted hits

Requesting vacation the week of September 25th



Domains

Get the most from your domain name.



Your recent order

Product	Quantity	Term	Price
.US Domain Name Registration - 10 Years (recurring)	1 domain(s)	10 Year(s)	\$183.90
Website Builder Business - 5 years (recurring)	1 plan(s)	5 Year(s)	\$269.40
Website Builder Business - 5 years (recurring)	1 plan(s)	5 Year(s)	\$269.40
Subtotal:			\$722.70
Shipping & Handling:			\$0.00
Tax:			\$0.00
Order Total:			\$722.70

Essential products

Website Builder
\$5.99 \$1.00/mo.

Easily build your professional website.

[Learn more](#)

SSL Certificates
\$69.99/yr.

Keep your customers' information safe from hackers.

[Learn more](#)

Business Class Email
\$35.88/yr.

Reliable, secure email using your own domain.

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Download our award-winning mobile app



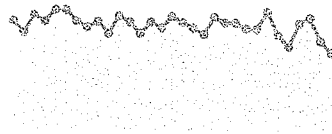
*Plus ICANN fee of \$0.18 per domain name per year.

Prices are current as of 10/8/2013, and may be changed without notice.

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Visitors

How many visitors did you get?



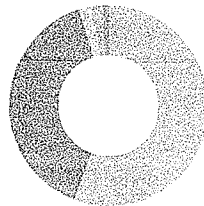
568

is your monthly visit average

Your busiest month was Jul 2016 with 1356 visitors.

Top 5 referrers

How did your visitors get here?



56% Others

36% www.ferwcd.us

4% ferwcd.us

2% burger-imperia.com

2% uptime.com

Top 5 locations

Where are your visitors from?

11% MOUNTAIN VIEW, US

9% KIEV, UA

7% NUREMBERG, DE

5% REDMOND, US

Flagler Estates Road & Water Control District
Foreman's Report 8-17-17

Violations None

Culverts We installed 3 driveway culvert package deals at the following address.- 10155 E.Deep Creek Blvd---10300 Gregory Ave---4450 Nancy St.

Mowing We finished up our 9th round and started on our 10 round of mowing roads .

Ditch Cleaning We have cleaned the following ditches on Delgoto Ave-- Stephen St--Harold St--Nikolich Ave--Alvin St--E.Deep Creek Blvd--Florence St--Guzman Ave--Dillon Ave--Winthrope St--W.Deep Creek Blvd--Timothy St--Gregory Ave--CederFord Blvd--Isom Ave .

Grading We have graded the following roads Jonathon St--Divison St--Gregory Ave--Hennessy Ave--Beckenger Ave--Kisten St--Nikolich Ave.

Road repairs We have repaired the folloeing roads on Florence St--Underwood Ave--Oliver Ave . Repaired washout on the following roads Cederford Blvd--Vicki St--Olga St--Melanie St--Helena St--Oliver Ave--Palatka Blvd .

Other's Chris Hoon Performance Evaluation

Projects

Equipment repairs #46 Loader installed new skid plates on bottom of bucket---#43 Exavator Serviced

PURCHASES None