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Accrual Basis

Flagler Estates Road and Water Control District
Balance Sheet
As of October 31, 2018

	<u>Oct 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	1,645,015.01
10126 · State Board of Admin - B Pool	-0.11
Total Checking/Savings	1,645,014.90
Other Current Assets	
15500 · Prepaid Expenses	31,236.04
Total Other Current Assets	31,236.04
Total Current Assets	1,676,250.94
Other Assets	
15700 · Inventory	50,872.00
Total Other Assets	50,872.00
TOTAL ASSETS	<u>1,727,122.94</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	211,972.24
Total Accounts Payable	211,972.24
Other Current Liabilities	
20201 · Audit Payables	17,089.55
2100 · Payroll Liabilities	-3,061.36
21800 · FICA & Withholding Payable	-1,494.21
21825 · Child Support Payable	-344.72
21850 · Unemployment Taxes Payable	-239.85
21950 · Due to Capital Projects Fund	11,891.91
22300 · Deferred Revenue	1,210.68
Total Other Current Liabilities	25,052.00
Total Current Liabilities	237,024.24
Total Liabilities	237,024.24
Equity	
27000 · Fund Balance - Reserved for Inv	50,872.00
27100 · Fund Balance - Undesignated	1,653,332.99
Net Income	-214,106.29
Total Equity	1,490,098.70
TOTAL LIABILITIES & EQUITY	<u>1,727,122.94</u>

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Accrual Basis

Flagler Estates Road and Water Control District
Profit & Loss
October 2018

	<u>Oct 18</u>	<u>Oct 18</u>
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	44,998.07	44,998.07
33825 · Excess Fees - St Johns County	7,718.71	7,718.71
34195 · Culvert Installation - Packages	8,990.01	8,990.01
34196 · Maintenance, Repairs & Damages	622.11	622.11
34199 · Move On/Off Permit	170.00	170.00
36110 · Interest Earned Capital City	323.78	323.78
36120 · Interest Earned - SBA	227.78	227.78
36990 · Miscellaneous Revenues	59.36	59.36
Total Income	<u>63,109.82</u>	<u>63,109.82</u>
Gross Profit	63,109.82	63,109.82
Expense		
51000 · Personal Services	42,129.66	42,129.66
53000 · Operating Expenses	65,237.95	65,237.95
56000 · Capital Outlay	169,798.50	169,798.50
6560 · Payroll Expenses	50.00	50.00
Total Expense	<u>277,216.11</u>	<u>277,216.11</u>
Net Ordinary Income	<u>-214,106.29</u>	<u>-214,106.29</u>
Net Income	<u><u>-214,106.29</u></u>	<u><u>-214,106.29</u></u>

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Flagler Estates Road and Water Control District
Budget vs. Actual
October 2018

11/09/18

Accrual Basis

	<u>Oct 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	44,998.07	15,453.98	29,544.09
33825 · Excess Fees - St Johns County	7,718.71	0.00	7,718.71
34190 · Culvert Permit Fees	0.00	82.79	-82.79
34195 · Culvert Installation - Packages	8,990.01	8,241.40	748.61
34196 · Maintenance, Repairs & Damages	622.11	206.61	415.50
34199 · Move On/Off Permit	170.00	35.40	134.60
36110 · Interest Earned Capital City	323.78	46.00	277.78
36120 · Interest Earned - SBA	227.78	78.13	149.65
36990 · Miscellaneous Revenues	59.36	27.06	32.30
Total Income	<u>63,109.82</u>	<u>24,171.37</u>	<u>38,938.45</u>
Gross Profit	63,109.82	24,171.37	38,938.45
Expense			
51000 · Personal Services	42,129.66	44,155.96	-2,026.30
53000 · Operating Expenses	65,237.95	20,596.70	44,641.25
56000 · Capital Outlay	169,798.50	4,342.50	165,456.00
6560 · Payroll Expenses	50.00		
Total Expense	<u>277,216.11</u>	<u>69,095.16</u>	<u>208,120.95</u>
Net Ordinary Income	<u>-214,106.29</u>	<u>-44,923.79</u>	<u>-169,182.50</u>
Net Income	<u>-214,106.29</u>	<u>-44,923.79</u>	<u>-169,182.50</u>

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Accrual Basis

FERWCD - Capital Projects Fund
Balance Sheet
As of October 31, 2018

	<u>Oct 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
10120 · CCB Capital Improvement Fund	290,700.36
Total Checking/Savings	<u>290,700.36</u>
Other Current Assets	
Inventory	156,390.00
12000 · Due From General Fund	11,741.36
Total Other Current Assets	<u>168,131.36</u>
Total Current Assets	<u>458,831.72</u>
TOTAL ASSETS	<u>458,831.72</u>
LIABILITIES & EQUITY	
Equity	
Reserve for Inventory	156,390.00
32000 · Retained Earnings-Fund Balance	290,463.47
Net Income	11,978.25
Total Equity	<u>458,831.72</u>
TOTAL LIABILITIES & EQUITY	<u>458,831.72</u>

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Accrual Basis

FERWCD - Capital Projects Fund
Profit & Loss
October 2018

	<u>Oct 18</u>	<u>Oct 18</u>
Ordinary Income/Expense		
Income		
31125 · CIP Assessment Collections	10,082.35	10,082.35
36120 · Interest Income - CCB	86.34	86.34
Total Income	<u>10,168.69</u>	<u>10,168.69</u>
Expense		
55230 · SJC - Collection Exp	120.12	120.12
55275 · Collection Expense	-1,929.68	-1,929.68
Total Expense	<u>-1,809.56</u>	<u>-1,809.56</u>
Net Ordinary Income	<u>11,978.25</u>	<u>11,978.25</u>
Net Income	<u><u>11,978.25</u></u>	<u><u>11,978.25</u></u>

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Accrual Basis

FERWCD - Capital Projects Fund
Budget vs. Actual
October 2018

	<u>Oct 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
31125 · CIP Assessment Collections	10,082.35	205,505.00	-195,422.65
36120 · Interest Income - CCB	86.34	0.00	86.34
Total Income	<u>10,168.69</u>	<u>205,505.00</u>	<u>-195,336.31</u>
Expense			
55230 · SJC - Collection Exp	120.12	1,000.00	-879.88
55235 · SJC Assessment Discount	0.00	5,200.00	-5,200.00
55275 · Collection Expense	-1,929.68	0.00	-1,929.68
56465 · Road Resurfacing	0.00	80,000.00	-80,000.00
Total Expense	<u>-1,809.56</u>	<u>86,200.00</u>	<u>-88,009.56</u>
Net Ordinary Income	<u>11,978.25</u>	<u>119,305.00</u>	<u>-107,326.75</u>
Net Income	<u>11,978.25</u>	<u>119,305.00</u>	<u>-107,326.75</u>