

Flagler Estates Road and Water Control District

Balance Sheet

12/08/17

As of November 30, 2017

Accrual Basis

	Nov 30, 17
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	1,816,266.58
10126 · State Board of Admin - B Pool	-0.11
Total Checking/Savings	1,816,266.47
Other Current Assets	
15500 · Prepaid Expenses	52,216.90
Total Other Current Assets	52,216.90
Total Current Assets	1,868,483.37
Other Assets	
common stock/dividend	-52.64
15700 · Inventory	46,479.23
Total Other Assets	46,426.59
TOTAL ASSETS	1,914,909.96
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	10,589.02
Total Accounts Payable	10,589.02
Other Current Liabilities	
2100 · Payroll Liabilities	-2,204.79
21800 · FICA & Withholding Payable	-612.47
21825 · Child Support Payable	-257.09
21950 · Due to Capital Projects Fund	63,007.02
22300 · Deferred Revenue	1,210.68
Total Other Current Liabilities	61,143.35
Total Current Liabilities	71,732.37
Total Liabilities	71,732.37
Equity	
27000 · Fund Balance - Reserved for Inv	46,479.23
27100 · Fund Balance - Undesignated	1,679,740.53
Net Income	116,957.83
Total Equity	1,843,177.59
TOTAL LIABILITIES & EQUITY	1,914,909.96

Flagler Estates Road and Water Control District

Balance Sheet

12/08/17

As of November 30, 2017

Accrual Basis

	Nov 30, 17
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	
10100 · Cash-CCB General Fund-5401	939,812.04
10105 · CCB Emergency Reserve-3101	452,980.84
10110 · CCB Operating Reserve-5601	311,704.26
10125 · Cash - State Board of Admin	111,268.76
10200 · Petty Cash	500.68
Total 10000 · CASH	1,816,266.58
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	1,816,266.47
Other Current Assets	
15500 · Prepaid Expenses	52,216.90
Total Other Current Assets	52,216.90
Total Current Assets	1,868,483.37
Other Assets	
common stock/dividend	-52.64
15700 · Inventory	46,479.23
Total Other Assets	46,426.59
TOTAL ASSETS	1,914,909.96
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	10,589.02
Total Accounts Payable	10,589.02
Other Current Liabilities	
2100 · Payroll Liabilities	
2110 · The Hartford Loan Repayment	60.57
2100 · Payroll Liabilities - Other	-2,265.36
Total 2100 · Payroll Liabilities	-2,204.79
21800 · FICA & Withholding Payable	-612.47
21825 · Child Support Payable	-257.09
21950 · Due to Capital Projects Fund	63,007.02
22300 · Deferred Revenue	1,210.68
Total Other Current Liabilities	61,143.35
Total Current Liabilities	71,732.37
Total Liabilities	71,732.37
Equity	
27000 · Fund Balance - Reserved for Inv	46,479.23
27100 · Fund Balance - Undesignated	1,679,740.53
Net Income	116,957.83
Total Equity	1,843,177.59
TOTAL LIABILITIES & EQUITY	1,914,909.96

Flagler Estates Road and Water Control District

Profit & Loss

November 2017

12/08/17

Accrual Basis

	Nov 17	Oct - Nov 17
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	238,002.83	253,688.23
33825 · Excess Fees - St Johns County	49.19	2,533.35
34190 · Culvert Permit Fees	125.00	250.00
34195 · Culvert Installation - Packages	2,823.16	13,749.59
34196 · Maintenance, Repairs & Damages	128.16	381.16
34197 · Copies, Maps and Other	62.25	62.25
34199 · Move On/Off Permit	170.00	255.00
36110 · Interest Earned Capital City	64.09	129.05
36120 · Interest Earned - SBA	124.58	252.62
36990 · Miscellaneous Revenues	0.00	309.00
Total Income	<u>241,549.26</u>	<u>271,610.25</u>
Gross Profit	241,549.26	271,610.25
Expense		
51000 · Personal Services	43,071.52	81,310.17
53000 · Operating Expenses	46,207.28	66,436.05
56000 · Capital Outlay	35.00	6,906.20
Total Expense	<u>89,313.80</u>	<u>154,652.42</u>
Net Ordinary Income	152,235.46	116,957.83
Other Income/Expense		
Other Expense		
Transfer To CIP	0.00	0.00
Total Other Expense	<u>0.00</u>	<u>0.00</u>
Net Other Income	0.00	0.00
Net Income	<u><u>152,235.46</u></u>	<u><u>116,957.83</u></u>

Flagler Estates Road and Water Control District

Profit & Loss

12/08/17

November 2017

Accrual Basis

	Nov 17	Oct - Nov 17
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	238,002.83	253,688.23
33825 · Excess Fees - St Johns County	49.19	2,533.35
34190 · Culvert Permit Fees	125.00	250.00
34195 · Culvert Installation - Packages	2,823.16	13,749.59
34196 · Maintenance, Repairs & Damages	128.16	381.16
34197 · Copies, Maps and Other	62.25	62.25
34199 · Move On/Off Permit	170.00	255.00
36110 · Interest Earned Capital City	64.09	129.05
36120 · Interest Earned - SBA	124.58	252.62
36990 · Miscellaneous Revenues	0.00	309.00
Total Income	241,549.26	271,610.25
Gross Profit	241,549.26	271,610.25
Expense		
51000 · Personal Services		
51200 · Salary and Wages	24,532.63	48,569.23
51210 · Vacation	3,124.08	4,527.88
51220 · Sick	19.29	19.29
51230 · Holiday	3,098.80	3,098.80
52100 · FICA Taxes	1,902.29	3,464.40
52150 · Payroll Taxes - Medicare	444.89	810.23
52200 · Retirement	0.00	62.50
52300 · Life and Health Insurance		
52300 · Life and Health Insurance - Other	7,340.34	8,347.22
Total 52300 · Life and Health Insurance	7,340.34	8,347.22
52400 · Unemployment Compensation	0.00	17.42
52450 · Workers Compensation Insurance	2,396.00	12,180.00
51000 · Personal Services - Other	213.20	213.20
Total 51000 · Personal Services	43,071.52	81,310.17
53000 · Operating Expenses		
53131 · Services - Engineering	1,062.50	1,062.50
53132 · Vegetation Control	0.00	2,317.14
53154 · Legal	2,333.33	6,999.99
53155 · Legal Advertisement	90.29	90.29
53200 · Accounting	2,625.00	4,512.50
54000 · Travel & Per Diem	160.50	288.90
54100 · Telephone	537.90	1,213.82
54252 · Fuel & Oil	4,881.61	9,516.01
54300 · Utilities		
54300 · Utilities - Other	341.48	1,146.90
Total 54300 · Utilities	341.48	1,146.90
54600 · Shop Expense	379.78	1,142.18
54659 · Equipment Maintenance		
54659 · Equipment Maintenance - Other	21,038.32	21,331.06
Total 54659 · Equipment Maintenance	21,038.32	21,331.06
55152 · Office Supplies	338.96	822.31
55153 · Admin Fees, Licenses, Permits	60.00	2,735.00
55154 · Facility Maintenance & Repairs	444.25	1,200.25
55225 · Collection Expense-St Johns	2,284.33	2,418.17
55230 · Collection Discounts - SJC	9,619.03	9,619.03
55459 · Other Current Charges	10.00	20.00
Total 53000 · Operating Expenses	46,207.28	66,436.05

Flagler Estates Road and Water Control District

Profit & Loss

12/08/17

November 2017

Accrual Basis

	Nov 17	Oct - Nov 17
56000 · Capital Outlay		
56466 · Drainage Control	0.00	6,871.20
56468 · Signage	35.00	35.00
Total 56000 · Capital Outlay	35.00	6,906.20
Total Expense	89,313.80	154,652.42
Net Ordinary Income	152,235.46	116,957.83
Other Income/Expense		
Other Expense		
Transfer To CIP	0.00	0.00
Total Other Expense	0.00	0.00
Net Other Income	0.00	0.00
Net Income	152,235.46	116,957.83

Flagler Estates Road and Water Control District

Profit & Loss

12/08/17

September through November 2017

Accrual Basis

	Sep 17	Oct 17	Nov 17	TOTAL
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	0.00	15,685.40	238,002.83	253,688.23
33825 · Excess Fees - St Johns County	0.00	2,484.16	49.19	2,533.35
34190 · Culvert Permit Fees	0.00	125.00	125.00	250.00
34195 · Culvert Installation - Packages	935.23	10,926.43	2,823.16	14,684.82
34196 · Maintenance, Repairs & Damages	0.00	253.00	128.16	381.16
34197 · Copies, Maps and Other	0.00	0.00	62.25	62.25
34199 · Move On/Off Permit	0.00	85.00	170.00	255.00
36110 · Interest Earned Capital City	72.04	64.96	64.09	201.09
36120 · Interest Earned - SBA	129.78	128.04	124.58	382.40
36990 · Miscellaneous Revenues	0.00	309.00	0.00	309.00
Total Income	1,137.05	30,060.99	241,549.26	272,747.30
Gross Profit	1,137.05	30,060.99	241,549.26	272,747.30
Expense				
51000 · Personal Services	33,753.46	38,238.65	43,071.52	115,063.63
53000 · Operating Expenses	40,074.82	20,228.77	46,207.28	106,510.87
56000 · Capital Outlay	1,122.00	6,871.20	35.00	8,028.20
Total Expense	74,950.28	65,338.62	89,313.80	229,602.70
Net Ordinary Income	-73,813.23	-35,277.63	152,235.46	43,144.60
Other Income/Expense				
Other Expense				
Transfer To CIP	0.00	0.00	0.00	0.00
Total Other Expense	0.00	0.00	0.00	0.00
Net Other Income	0.00	0.00	0.00	0.00
Net Income	-73,813.23	-35,277.63	152,235.46	43,144.60

Flagler Estates Road and Water Control District

12/08/17

Profit & Loss

Accrual Basis

September through November 2017

	Sep 17	Oct 17	Nov 17	TOTAL
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	0.00	15,685.40	238,002.83	253,688.23
33825 · Excess Fees - St Johns County	0.00	2,484.16	49.19	2,533.35
34190 · Culvert Permit Fees	0.00	125.00	125.00	250.00
34195 · Culvert Installation - Packages	935.23	10,926.43	2,823.16	14,684.82
34196 · Maintenance, Repairs & Damages	0.00	253.00	128.16	381.16
34197 · Copies, Maps and Other	0.00	0.00	62.25	62.25
34199 · Move On/Off Permit	0.00	85.00	170.00	255.00
36110 · Interest Earned Capital City	72.04	64.96	64.09	201.09
36120 · Interest Earned - SBA	129.78	128.04	124.58	382.40
36990 · Miscellaneous Revenues	0.00	309.00	0.00	309.00
Total Income	1,137.05	30,060.99	241,549.26	272,747.30
Gross Profit	1,137.05	30,060.99	241,549.26	272,747.30
Expense				
51000 · Personal Services				
51200 · Salary and Wages	21,824.80	24,036.60	24,532.63	70,394.03
51210 · Vacation	1,607.60	1,403.80	3,124.08	6,135.48
51220 · Sick	128.60	0.00	19.29	147.89
51230 · Holiday	1,549.40	0.00	3,098.80	4,648.20
52100 · FICA Taxes	1,541.67	1,562.11	1,902.29	5,006.07
52150 · Payroll Taxes - Medicare	360.53	365.34	444.89	1,170.76
52200 · Retirement	0.00	62.50	0.00	62.50
52300 · Life and Health Insurance	6,692.28	1,006.88	7,340.34	15,039.50
52400 · Unemployment Compensation	8.58	17.42	0.00	26.00
52450 · Workers Compensation Insurance	0.00	9,784.00	2,396.00	12,180.00
52460 · Drug & Alcohol Testing	40.00	0.00	0.00	40.00
51000 · Personal Services - Other	0.00	0.00	213.20	213.20
Total 51000 · Personal Services	33,753.46	38,238.65	43,071.52	115,063.63
53000 · Operating Expenses				
53131 · Services - Engineering	0.00	0.00	1,062.50	1,062.50
53132 · Vegetation Control	0.00	2,317.14	0.00	2,317.14
53154 · Legal	0.00	4,666.66	2,333.33	6,999.99
53155 · Legal Advertisement	0.00	0.00	90.29	90.29
53200 · Accounting	862.50	1,887.50	2,625.00	5,375.00
54000 · Travel & Per Diem	40.68	128.40	160.50	329.58
54100 · Telephone	282.60	675.92	537.90	1,496.42
54252 · Fuel & Oil	2,462.95	4,634.40	4,881.61	11,978.96
54300 · Utilities	0.00	805.42	341.48	1,146.90
54500 · Insurance	35,063.00	0.00	0.00	35,063.00
54600 · Shop Expense	1,126.20	762.40	379.78	2,268.38
54659 · Equipment Maintenance	99.79	292.74	21,038.32	21,430.85
55152 · Office Supplies	54.10	483.35	338.96	876.41
55153 · Admin Fees, Licenses, Permits	0.00	2,675.00	60.00	2,735.00
55154 · Facility Maintenance & Repairs	73.00	756.00	444.25	1,273.25
55225 · Collection Expense-St Johns	0.00	133.84	2,284.33	2,418.17
55230 · Collection Discounts - SJC	0.00	0.00	9,619.03	9,619.03
55459 · Other Current Charges	10.00	10.00	10.00	30.00
Total 53000 · Operating Expenses	40,074.82	20,228.77	46,207.28	106,510.87
56000 · Capital Outlay				
56466 · Drainage Control	1,122.00	6,871.20	0.00	7,993.20
56468 · Signage	0.00	0.00	35.00	35.00
Total 56000 · Capital Outlay	1,122.00	6,871.20	35.00	8,028.20
Total Expense	74,950.28	65,338.62	89,313.80	229,602.70
Net Ordinary Income	-73,813.23	-35,277.63	152,235.46	43,144.60
Net Income	-73,813.23	-35,277.63	152,235.46	43,144.60

Flagler Estates Road and Water Control District Profit & Loss Budget vs. Actual

12/08/17

November 2017

Accrual Basis

	Nov 17	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	238,002.83	189,722.45	48,280.38
33825 · Excess Fees - St Johns County	49.19	0.00	49.19
34190 · Culvert Permit Fees	125.00	0.00	125.00
34195 · Culvert Installation - Packages	2,823.16	2,348.50	474.66
34196 · Maintenance, Repairs & Damages	128.16	0.00	128.16
34197 · Copies, Maps and Other	62.25	0.00	62.25
34199 · Move On/Off Permit	170.00	0.00	170.00
36110 · Interest Earned Capital City	64.09	63.81	0.28
36120 · Interest Earned - SBA	124.58	9.54	115.04
Total Income	<u>241,549.26</u>	<u>192,144.30</u>	<u>49,404.96</u>
Gross Profit	241,549.26	192,144.30	49,404.96
Expense			
51000 · Personal Services	43,071.52	34,421.84	8,649.68
53000 · Operating Expenses	46,207.28	41,899.77	4,307.51
56000 · Capital Outlay	35.00	0.00	35.00
Total Expense	<u>89,313.80</u>	<u>76,321.61</u>	<u>12,992.19</u>
Net Ordinary Income	<u>152,235.46</u>	<u>115,822.69</u>	<u>36,412.77</u>
Net Income	<u><u>152,235.46</u></u>	<u><u>115,822.69</u></u>	<u><u>36,412.77</u></u>

Flagler Estates Road and Water Control District
Profit & Loss Budget vs. Actual
November 2017

	Nov 17	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	238,002.83	189,722.45	48,280.38
33825 · Excess Fees - St Johns County	49.19	0.00	49.19
34190 · Culvert Permit Fees	125.00	0.00	125.00
34195 · Culvert Installation - Packages	2,823.16	2,348.50	474.66
34196 · Maintenance, Repairs & Damages	128.16	0.00	128.16
34197 · Copies, Maps and Other	62.25	0.00	62.25
34199 · Move On/Off Permit	170.00	0.00	170.00
36110 · Interest Earned Capital City	64.09	63.81	0.28
36120 · Interest Earned - SBA	124.58	9.54	115.04
Total Income	241,549.26	192,144.30	49,404.96
Gross Profit	241,549.26	192,144.30	49,404.96
Expense			
51000 · Personal Services			
51200 · Salary and Wages	24,532.63	20,236.39	4,296.24
51210 · Vacation	3,124.08	2,776.96	347.12
51220 · Sick	19.29	1,042.68	-1,023.39
51230 · Holiday	3,098.80	1,539.87	1,558.93
52100 · FICA Taxes	1,902.29	1,596.50	305.79
52150 · Payroll Taxes - Medicare	444.89	373.37	71.52
52300 · Life and Health Insurance			
52300 · Life and Health Insurance - Other	7,340.34	6,724.20	616.14
Total 52300 · Life and Health Insurance	7,340.34	6,724.20	616.14
52400 · Unemployment Compensation	0.00	131.87	-131.87
52450 · Workers Compensation Insurance	2,396.00		
51000 · Personal Services - Other	213.20		
Total 51000 · Personal Services	43,071.52	34,421.84	8,649.68
53000 · Operating Expenses			
53131 · Services - Engineering	1,062.50	80.39	982.11
53154 · Legal	2,333.33	4,704.00	-2,370.67
53155 · Legal Advertisement	90.29	0.00	90.29
53200 · Accounting	2,625.00	559.30	2,065.70
54000 · Travel & Per Diem	160.50	132.12	28.38
54100 · Telephone	537.90	425.80	112.10
54251 · Postage	0.00	138.27	-138.27
54252 · Fuel & Oil	4,881.61	4,186.25	695.36
54300 · Utilities			
54300 · Utilities - Other	341.48	726.50	-385.02
Total 54300 · Utilities	341.48	726.50	-385.02
54600 · Shop Expense	379.78	1,098.10	-718.32
54659 · Equipment Maintenance			
54659 · Equipment Maintenance - Other	21,038.32	19,362.44	1,675.88
Total 54659 · Equipment Maintenance	21,038.32	19,362.44	1,675.88
55152 · Office Supplies	338.96	86.33	252.63
55153 · Admin Fees, Licenses, Permits	60.00	0.00	60.00
55154 · Facility Maintenance & Repairs	444.25	638.12	-193.87
55225 · Collection Expense-St Johns	2,284.33	1,849.35	434.98
55230 · Collection Discounts - SJC	9,619.03	7,912.80	1,706.23
55459 · Other Current Charges	10.00	0.00	10.00
Total 53000 · Operating Expenses	46,207.28	41,899.77	4,307.51
56000 · Capital Outlay			
56468 · Signage	35.00	0.00	35.00
Total 56000 · Capital Outlay	35.00	0.00	35.00
Total Expense	89,313.80	76,321.61	12,992.19
Net Ordinary Income	152,235.46	115,822.69	36,412.77
Net Income	152,235.46	115,822.69	36,412.77

Flagler Estates Road and Water Control District
Profit & Loss Budget vs. Actual
October through November 2017

12/08/17

Accrual Basis

	<u>Oct - Nov 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	253,688.23	201,970.56	51,717.67
33825 · Excess Fees - St Johns County	2,533.35	0.00	2,533.35
34190 · Culvert Permit Fees	250.00	0.00	250.00
34195 · Culvert Installation - Packages	13,749.59	2,348.50	11,401.09
34196 · Maintenance, Repairs & Damages	381.16	0.00	381.16
34197 · Copies, Maps and Other	62.25	0.00	62.25
34199 · Move On/Off Permit	255.00	42.50	212.50
36110 · Interest Earned Capital City	129.05	129.06	-0.01
36120 · Interest Earned - SBA	252.62	19.44	233.18
36990 · Miscellaneous Revenues	309.00	14.34	294.66
Total Income	<u>271,610.25</u>	<u>204,524.40</u>	<u>67,085.85</u>
Gross Profit	271,610.25	204,524.40	67,085.85
Expense			
51000 · Personal Services	81,310.17	76,381.39	4,928.78
53000 · Operating Expenses	66,436.05	65,155.65	1,280.40
56000 · Capital Outlay	6,906.20	94,275.00	-87,368.80
Total Expense	<u>154,652.42</u>	<u>235,812.04</u>	<u>-81,159.62</u>
Net Ordinary Income	<u>116,957.83</u>	<u>-31,287.64</u>	<u>148,245.47</u>
Net Income	<u>116,957.83</u>	<u>-31,287.64</u>	<u>148,245.47</u>

Flagler Estates Road and Water Control District

12/08/17

Profit & Loss Budget vs. Actual

Accrual Basis

October through November 2017

	Oct - Nov 17	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	253,688.23	201,970.56	51,717.67
33825 · Excess Fees - St Johns County	2,533.35	0.00	2,533.35
34190 · Culvert Permit Fees	250.00	0.00	250.00
34195 · Culvert Installation - Packages	13,749.59	2,348.50	11,401.09
34196 · Maintenance, Repairs & Damages	381.16	0.00	381.16
34197 · Copies, Maps and Other	62.25	0.00	62.25
34199 · Move On/Off Permit	255.00	42.50	212.50
36110 · Interest Earned Capital City	129.05	129.06	-0.01
36120 · Interest Earned - SBA	252.62	19.44	233.18
36990 · Miscellaneous Revenues	309.00	14.34	294.66
Total Income	271,610.25	204,524.40	67,085.85
Gross Profit	271,610.25	204,524.40	67,085.85
Expense			
51000 · Personal Services			
51200 · Salary and Wages	48,569.23	44,216.83	4,352.40
51210 · Vacation	4,527.88	3,612.11	915.77
51220 · Sick	19.29	1,124.01	-1,104.72
51230 · Holiday	3,098.80	1,539.87	1,558.93
52100 · FICA Taxes	3,464.40	3,193.00	271.40
52150 · Payroll Taxes - Medicare	810.23	746.75	63.48
52200 · Retirement	62.50	13,671.00	-13,608.50
52300 · Life and Health Insurance			
52300 · Life and Health Insurance - Other	8,347.22	8,074.05	273.17
Total 52300 · Life and Health Insurance	8,347.22	8,074.05	273.17
52400 · Unemployment Compensation	17.42	203.77	-186.35
52450 · Workers Compensation Insurance	12,180.00		
51000 · Personal Services - Other	213.20		
Total 51000 · Personal Services	81,310.17	76,381.39	4,928.78
53000 · Operating Expenses			
53131 · Services - Engineering	1,062.50	80.39	982.11
53132 · Vegetation Control	2,317.14	5,577.00	-3,259.86
53154 · Legal	6,999.99	6,806.80	193.19
53155 · Legal Advertisement	90.29	98.91	-8.62
53200 · Accounting	4,512.50	2,366.40	2,146.10
53225 · Auditing	0.00	1,705.58	-1,705.58
54000 · Travel & Per Diem	288.90	270.12	18.78
54100 · Telephone	1,213.82	754.60	459.22
54251 · Postage	0.00	138.27	-138.27
54252 · Fuel & Oil	9,516.01	8,291.75	1,224.26
54300 · Utilities			
54300 · Utilities - Other	1,146.90	1,160.00	-13.10
Total 54300 · Utilities	1,146.90	1,160.00	-13.10
54600 · Shop Expense	1,142.18	2,771.32	-1,629.14
54659 · Equipment Maintenance			
54659 · Equipment Maintenance - Other	21,331.06	21,475.62	-144.56
Total 54659 · Equipment Maintenance	21,331.06	21,475.62	-144.56
55152 · Office Supplies	822.31	461.98	360.33
55153 · Admin Fees, Licenses, Permits	2,735.00	2,292.60	442.40
55154 · Facility Maintenance & Repairs	1,200.25	991.65	208.60
55225 · Collection Expense-St Johns	2,418.17	1,999.86	418.31
55230 · Collection Discounts - SJC	9,619.03	7,912.80	1,706.23
55459 · Other Current Charges	20.00	0.00	20.00
Total 53000 · Operating Expenses	66,436.05	65,155.65	1,280.40

Flagler Estates Road and Water Control District
Profit & Loss Budget vs. Actual
October through November 2017

	Oct - Nov 17	Budget	\$ Over Budget
56000 · Capital Outlay			
56464 · Machinery & Equipment	0.00	50,000.00	-50,000.00
56466 · Drainage Control	6,871.20	30,000.00	-23,128.80
56467 · Road repairs	0.00	5,000.00	-5,000.00
56468 · Signage	35.00	9,275.00	-9,240.00
Total 56000 · Capital Outlay	6,906.20	94,275.00	-87,368.80
Total Expense	154,652.42	235,812.04	-81,159.62
Net Ordinary Income	116,957.83	-31,287.64	148,245.47
Net Income	116,957.83	-31,287.64	148,245.47

FERWCD - Capital Projects Fund Balance Sheet

12/08/17

Accrual Basis

As of November 30, 2017

	Nov 30, 17
ASSETS	
Current Assets	
Checking/Savings	
10120 · CCB Capital Improvement Fund	341,896.81
Total Checking/Savings	341,896.81
Other Current Assets	
Inventory	156,390.00
12000 · Due From General Fund	63,006.87
Total Other Current Assets	219,396.87
Total Current Assets	561,293.68
TOTAL ASSETS	561,293.68
LIABILITIES & EQUITY	
Equity	
Reserve for Inventory	156,390.00
32000 · Retained Earnings-Fund Balance	338,051.76
Net Income	66,851.92
Total Equity	561,293.68
TOTAL LIABILITIES & EQUITY	561,293.68

FERWCD - Capital Projects Fund

Profit & Loss

12/08/17

November 2017

Accrual Basis

	<u>Nov 17</u>	<u>Oct - Nov 17</u>
Ordinary Income/Expense		
Income		
31125 · CIP Assessment Collections	66,309.70	69,346.47
36120 · Interest Income - CCB	13.95	28.31
36990 · Miscellaneous Revenue	125.00	125.00
Total Income	<u>66,448.65</u>	<u>69,499.78</u>
Expense		
55230 · SJC - Collection Exp	599.02	636.31
55235 · SJC Assessment Discount	2,679.94	2,679.94
55275 · Collection Expense	37.42	-654.69
Total Expense	<u>3,316.38</u>	<u>2,661.56</u>
Net Ordinary Income	63,132.27	66,838.22
Other Income/Expense		
Other Income		
31130 · Excess Fees - SJC	13.70	13.70
Total Other Income	<u>13.70</u>	<u>13.70</u>
Net Other Income	<u>13.70</u>	<u>13.70</u>
Net Income	<u><u>63,145.97</u></u>	<u><u>66,851.92</u></u>

FERWCD - Capital Projects Fund
Profit & Loss Budget vs. Actual
October through November 2017

	<u>Oct - Nov 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
31125 · CIP Assessment Collections	69,346.47	228,992.00	-159,645.53
36120 · Interest Income - CCB	28.31		
36990 · Miscellaneous Revenue	125.00		
Total Income	<u>69,499.78</u>	<u>228,992.00</u>	<u>-159,492.22</u>
Expense			
55230 · SJC - Collection Exp	636.31		
55235 · SJC Assessment Discount	2,679.94		
55275 · Collection Expense	-654.69		
56465 · Road Resurfacing	0.00	265,000.00	-265,000.00
56495 · Paving Culverts & Rip Rap	0.00	70,000.00	-70,000.00
Total Expense	<u>2,661.56</u>	<u>335,000.00</u>	<u>-332,338.44</u>
Net Ordinary Income	66,838.22	-106,008.00	172,846.22
Other Income/Expense			
Other Income			
31130 · Excess Fees - SJC	13.70		
Total Other Income	<u>13.70</u>		
Net Other Income	13.70	0.00	13.70
Net Income	<u><u>66,851.92</u></u>	<u><u>-106,008.00</u></u>	<u><u>172,859.92</u></u>