

## LAKE WORTH DRAINAGE DISTRICT

Balance Sheet  
As of 9/30/2022

	<u>Current Year</u>
ASSETS	
ASSETS	
SUNTRUST CHECKING #28393	(135,969.72)
PETTY CASH	3,100.00
ACCOUNTS RECEIVABLE	47,746.57
INVENTORY-PARTS & SUPPLIES	71,576.50
INVENTORY-HERBICIDES	149,695.98
PREPAID EXPENDITURES	114,368.60
SUNTRUST INV #28338-MAINTENANCE	9,782,728.79
SUNTRUST INV #28338-ESCROW	526,725.04
PNC, MMA - HMF #4241	1,635,868.00
SUNTRUST, MMA - HMF #3889	3,825,557.04
TD BANK, MMA - HMF #5811	3,203,948.63
SYNOVUS, MMA - HMF #9802	8,416,718.38
SYNOVUS, MMA - CP #5968	26,420,584.30
BB&T, MMA - SIF #7610	1,868,003.48
TD BANK, CKG - SIF #7792	216,860.11
Total ASSETS	<u>56,147,511.70</u>
OTHER DEBITS	
PROPERTY, PLANT & EQUIPMENT	71,231,782.88
AMOUNT PROVIDED FOR LONG-TERM DEBT	3,468,527.00
Total OTHER DEBITS	<u>74,700,309.88</u>
Total ASSETS	<u><u>130,847,821.58</u></u>
LIABILITIES AND FUND BALANCE	
LIABILITIES	
ACCOUNTS PAYABLE	(540.00)
ACCOUNTS PAYABLE-SUSPENSE	231,753.42
ACCRUED SALARIES	57,731.00
ACCRUED RETIREMENT PAYABLE	8,823.00
ACCRUED TAXES PAYABLE	4,416.00
ESCROW ACCOUNT	526,725.04
Total LIABILITIES	<u>828,908.46</u>
FUND BALANCE	
PRIOR YEAR	
GENERAL FUND BALANCE	32,550,604.61
SELF INSURANCE FUND BALANCE	2,083,478.52
Total PRIOR YEAR	<u>34,634,083.13</u>
CURRENT YEAR SURPLUS	20,684,520.11
Total FUND BALANCE	<u>55,318,603.24</u>
OTHER CREDITS	
INVESTMENT IN FIXED ASSETS	71,231,782.88
COMPENSATED ABSENCES	496,429.00
OPEB LIABILITY	154,727.00
NET PENSION LIABILITY	2,817,371.00
Total OTHER CREDITS	<u>74,700,309.88</u>
Total LIABILITIES AND FUND BALANCE	<u><u>130,847,821.58</u></u>

**LAKE WORTH DRAINAGE DISTRICT**  
 - LANDOWNERS BUDGET VARIANCE REPORT  
 From 10/1/2021 Through 9/30/2022

	Current Year Actual	Total Budget \$ - Original	Total Budget Variance - Original
REP & MAINT - HEAVY EQUIPMENT	99,939.48	75,000.00	(24,939.48)
REP & MAINT - HE, Overhaul & Retro-fi	0.00	75,000.00	75,000.00
REP & MAINT - TRACTORS & MOWERS	117,004.21	90,000.00	(27,004.21)
REP & MAINT - VEHICLES	101,515.31	80,000.00	(21,515.31)
REP & MAINT - HEAVY TRUCKS	64,284.13	50,000.00	(14,284.13)
REP & MAINT - AQUATIC EQUIPMENT	17,746.19	20,000.00	2,253.81
REP & MAINT - CHIPPER EQUIP	16,760.81	40,000.00	23,239.19
REP & MAINT - OTHER EQUIPMENT	14,654.07	25,000.00	10,345.93
REP & MAINT - BUILDINGS	71,997.26	100,000.00	28,002.74
REP & MAINT - RIGHT-OF-WAY	575,889.99	625,000.00	49,110.01
REP & MAINT - ROW, Contracted Tree Clearing	865,095.83	1,053,000.00	187,904.17
REP & MAINT - CONTROLS & PUMPS	40,722.11	70,000.00	29,277.89
REP & MAINT - CANALS	893,092.84	850,000.00	(43,092.84)
Total FIELD OPERATIONS & MAINTENANCE	2,878,702.23	3,153,000.00	274,297.77
<b>EXPENDABLES</b>			
SUPPLIES-SHOP-GENERAL	66,145.72	75,000.00	8,854.28
SUPPLIES-TOOLS	19,362.67	20,000.00	637.33
SUPPLIES-FUEL & LUBRICANTS	441,578.31	325,000.00	(116,578.31)
SUPPLIES-OFFICE	77,079.95	62,000.00	(15,079.95)
SUPPLIES-TECHNOLOGY	16,872.29	30,000.00	13,127.71
Total EXPENDABLES	621,038.94	512,000.00	(109,038.94)
<b>CONTRACT WORK</b>			
CONTRACT WORK-GENERAL	236,249.18	99,000.00	(137,249.18)
IN HOUSE LEGAL	78,837.00	86,000.00	7,163.00
OUTSIDE LEGAL	62,108.86	150,000.00	87,891.14
ENGINEERING	225,282.25	250,000.00	24,717.75
MICROFILMING	1,631.68	20,000.00	18,368.32
FINANCIAL SERVICES	49,500.00	50,000.00	500.00
COMPUTER SERVICES	358,795.95	463,000.00	104,204.05
Total CONTRACT WORK	1,012,404.92	1,118,000.00	105,595.08
<b>CAPITAL EXPENDITURES</b>			
PROPERTY ACQUISITION	0.00	830,000.00	830,000.00
BUILDING IMPROVEMENTS	211,169.54	625,000.00	413,830.46
CONTROLS-REPLACEMENT	414,580.82	1,410,000.00	995,419.18
EQUIPMENT-LIGHT	15,941.42	0.00	(15,941.42)
EQUIPMENT-HEAVY	735,736.10	720,000.00	(15,736.10)
EQUIPMENT-ACCESSORIES	18,869.00	50,000.00	31,131.00
EQUIPMENT-AQUATIC	24,829.41	25,000.00	170.59
EQUIPMENT-VEHICLES	166,446.00	377,000.00	210,554.00
OFFICE FIXTURES	142,564.15	60,000.00	(82,564.15)
Total CAPITAL EXPENDITURES	1,730,136.44	4,097,000.00	2,366,863.56
Total EXPENSES	14,521,230.55	18,003,000.00	3,481,769.45
<b>NET SURPLUS/DEFICIT</b>	<b>20,684,520.11</b>	<b>0.00</b>	<b>20,684,520.11</b>

**LAKE WORTH DRAINAGE DISTRICT**  
 - LANDOWNERS BUDGET VARIANCE REPORT  
 From 10/1/2021 Through 9/30/2022

	Current Year Actual	Total Budget \$ - Original	Total Budget Variance - Original
<b>TAX REVENUE</b>			
TAXES-CURRENT	16,120,592.59	16,139,000.00	(18,407.41)
DISCOUNT ON TAXES	(570,507.54)	(645,500.00)	74,992.46
TAX COLLECTOR'S COMMISSION	(152,317.36)	(161,300.00)	8,982.64
PROPERTY APPRAISER'S FEE	(3,850.00)	(200.00)	(3,650.00)
TAX ROLL PROCESSING - PBC ISS	0.00	(4,000.00)	4,000.00
Total TAX REVENUE	15,393,917.69	15,328,000.00	65,917.69
<b>OTHER REVENUE</b>			
DELINQUENT TAXES	15,082.79	10,000.00	5,082.79
TAX COLLECTOR-REFUND	80,048.21	50,000.00	30,048.21
RELEASES-QUIT CLAIM/CHANCERY	2,250.00	2,500.00	(250.00)
PERMIT FEES	885,674.24	250,000.00	635,674.24
SURPLUS SALE	165,910.00	10,000.00	155,910.00
MISCELLANEOUS	1,166.26	1,000.00	166.26
RIGHT-OF-WAY AGREEMENTS	123,600.00	120,000.00	3,600.00
SURPLUS LAND SALES	18,438,905.88	0.00	18,438,905.88
INTEREST - MAINTENANCE	27,031.29	10,000.00	17,031.29
INTEREST - HMF	36,184.93	0.00	36,184.93
INTEREST - CAPITAL PROJECTS	34,594.30	0.00	34,594.30
INTEREST - SIF	1,385.07	0.00	1,385.07
PRIOR YEAR CARRYFORWARD	0.00	2,221,500.00	(2,221,500.00)
Total OTHER REVENUE	19,811,832.97	2,675,000.00	17,136,832.97
<b>TOTAL REVENUE</b>	<b>35,205,750.66</b>	<b>18,003,000.00</b>	<b>17,202,750.66</b>
<b>EXPENSES</b>			
<b>SALARIES/WAGES</b>			
SALARIES	5,270,897.69	5,800,000.00	529,102.31
SOCIAL SECURITY	309,334.18	360,000.00	50,665.82
MEDICARE	73,501.01	84,000.00	10,498.99
FLORIDA RETIREMENT SYSTEM	749,573.55	740,000.00	(9,573.55)
HEALTH INSURANCE	1,223,913.52	1,350,000.00	126,086.48
UNIFORM SERVICE	14,518.93	15,000.00	481.07
Total SALARIES/WAGES	7,641,738.88	8,349,000.00	707,261.12
<b>ADMINISTRATIVE</b>			
BOARD OF SUPERVISORS	8,700.00	20,000.00	11,300.00
TRVL, EDUC. MEMBERSHIPS, PUBLICATIONS	33,780.29	75,000.00	41,219.71
ADVERTISING	27,727.90	15,000.00	(12,727.90)
PERMIT & OTHER FEES	1,853.25	10,000.00	8,146.75
RECORDING FEES	3,282.00	5,000.00	1,718.00
TAXES	5,222.00	5,000.00	(222.00)
INSURANCE	297,797.60	337,000.00	39,202.40
MISCELLANEOUS EXPENSE	11,020.64	10,000.00	(1,020.64)
SETTLEMENTS	42,506.95	0.00	(42,506.95)
Total ADMINISTRATIVE	431,890.63	477,000.00	45,109.37
<b>UTILITIES</b>			
UTILITIES	113,430.28	84,000.00	(29,430.28)
ELECTRICITY-PUMPS	82,522.21	175,000.00	92,477.79
WASTE DISPOSAL	9,366.02	38,000.00	28,633.98
Total UTILITIES	205,318.51	297,000.00	91,681.49
<b>FIELD OPERATIONS &amp; MAINTENANCE</b>			