

Flagler Estates Road and Water Control District
Balance Sheet
As of May 31, 2016

	<u>May 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	1,920,843.71
10126 · State Board of Admin - B Pool	-0.11
Total Checking/Savings	1,920,843.60
Accounts Receivable	
12000 · Accounts Receivable	-663.75
Total Accounts Receivable	-663.75
Other Current Assets	
14999 · Undeposited Funds	788.75
15500 · Prepaid Expenses	52,781.00
Total Other Current Assets	53,569.75
Total Current Assets	1,973,749.60
Other Assets	
15700 · Inventory	46,479.23
Total Other Assets	46,479.23
TOTAL ASSETS	<u>2,020,228.83</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	606.22
Total Accounts Payable	606.22
Other Current Liabilities	
2100 · Payroll Liabilities	-738.76
21800 · FICA & Withholding Payable	-612.47
21825 · Child Support Payable	-258.59
Total Other Current Liabilities	-1,609.82
Total Current Liabilities	-1,003.60

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Accrual Basis

Flagler Estates Road and Water Control District
Balance Sheet
As of May 31, 2016

	<u>May 31, 16</u>
Total Liabilities	-1,003.60
Equity	
27000 · Fund Balance - Reserved for Inv	46,479.23
27100 · Fund Balance - Undesignated	1,701,782.24
Net Income	<u>272,970.96</u>
Total Equity	<u>2,021,232.43</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,020,228.83</u></u>

Flagler Estates Road and Water Control District
Balance Sheet
As of May 31, 2016

	<u>May 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	
10100 · Cash-CCB General Fund-5401	1,046,636.15
10105 · CCB Emergency Reserve-3101	452,671.27
10110 · CCB Operating Reserve-5601	311,469.60
10125 · Cash - State Board of Admin	109,565.01
10200 · Petty Cash	501.68
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Total 10000 · CASH	1,920,843.71
10126 · State Board of Admin - B Pool	
10127 · Valuation Analysis	-0.11
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Total 10126 · State Board of Admin - B ...	-0.11
Total Checking/Savings	1,920,843.60
Accounts Receivable	
12000 · Accounts Receivable	-663.75
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Total Accounts Receivable	-663.75
Other Current Assets	
14999 · Undeposited Funds	788.75
15500 · Prepaid Expenses	52,781.00
	<hr/>
Total Other Current Assets	53,569.75
Total Current Assets	1,973,749.60
Other Assets	
15700 · Inventory	46,479.23
	<hr/>
Total Other Assets	46,479.23
TOTAL ASSETS	<u><u>2,020,228.83</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	606.22
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Total Accounts Payable	606.22

Flagler Estates Road and Water Control District
Balance Sheet
As of May 31, 2016

	<u>May 31, 16</u>
Other Current Liabilities	
2100 · Payroll Liabilities	
2100 · Payroll Liabilities - Other	-738.76
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Total 2100 · Payroll Liabilities	-738.76
21800 · FICA & Withholding Payable	-612.47
21825 · Child Support Payable	-258.59
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Total Other Current Liabilities	-1,609.82
Total Current Liabilities	-1,003.60
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Total Liabilities	-1,003.60
Equity	
27000 · Fund Balance - Reserved for Inv	46,479.23
27100 · Fund Balance - Undesignated	1,701,782.24
Net Income	272,970.96
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Total Equity	2,021,232.43
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TOTAL LIABILITIES & EQUITY	2,020,228.83
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Flagler Estates Road and Water Control District
Profit & Loss
May 2016

	<u>May 16</u>	<u>Oct '15 - May ...</u>
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	0.00	717,484.92
33825 · Excess Fees - St Johns County	0.00	10,051.62
34190 · Culvert Permit Fees	0.00	375.00
34195 · Culvert Installation - Packages	2,117.07	13,953.66
34196 · Maintenance, Repairs & Dama...	0.00	157.78
34197 · Copies, Maps and Other	0.00	41.75
34199 · Move On/Off Permit	0.00	340.00
36110 · Interest Earned Capital City	78.60	590.24
36120 · Interest Earned - SBA	55.77	499.91
36132 · Interest Income - St Johns	0.00	40.06
36990 · Miscellaneous Revenues	0.00	127.68
Total Income	<u>2,251.44</u>	<u>743,662.62</u>
Gross Profit	2,251.44	743,662.62
Expense		
51000 · Personal Services	29,420.92	285,013.90
53000 · Operating Expenses	28,846.22	172,356.87
56000 · Capital Outlay	0.00	13,250.89
6560 · Payroll Expenses	0.00	70.00
Total Expense	<u>58,267.14</u>	<u>470,691.66</u>
Net Ordinary Income	<u>-56,015.70</u>	<u>272,970.96</u>
Net Income	<u>-56,015.70</u>	<u>272,970.96</u>

Flagler Estates Road and Water Control District
Profit & Loss
 May 2016

	May 16	Oct '15 - May 16
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	0.00	717,484.92
33825 · Excess Fees - St Johns County	0.00	10,051.62
34190 · Culvert Permit Fees	0.00	375.00
34195 · Culvert Installation - Packages	2,117.07	13,953.66
34196 · Maintenance, Repairs & Damages	0.00	157.78
34197 · Copies, Maps and Other	0.00	41.75
34199 · Move On/Off Permit	0.00	340.00
36110 · Interest Earned Capital City	78.60	590.24
36120 · Interest Earned - SBA	55.77	499.91
36132 · Interest Income - St Johns	0.00	40.06
36990 · Miscellaneous Revenues	0.00	127.68
Total Income	2,251.44	743,662.62
Gross Profit	2,251.44	743,662.62
Expense		
51000 · Personal Services		
51100 · Supervisors Fees	0.00	926.30
51200 · Salary and Wages	19,306.32	168,879.94
51210 · Vacation	1,859.88	37,501.64
51220 · Sick	95.00	4,438.28
51230 · Holiday	0.00	6,763.90
52100 · FICA Taxes	1,303.01	13,416.06
52150 · Payroll Taxes - Medicare	304.75	3,137.64
52200 · Retirement	0.00	500.00
52300 · Life and Health Insurance		
52355 · Dependent Medical Ins	0.00	-2,793.62
52300 · Life and Health Insurance - ...	6,440.87	50,381.42
Total 52300 · Life and Health Insurance	6,440.87	47,587.80
52400 · Unemployment Compensation	31.09	1,053.34
52450 · Workers Compensation Insura...	0.00	694.00
52460 · Drug & Alcohol Testing	80.00	115.00
Total 51000 · Personal Services	29,420.92	285,013.90
53000 · Operating Expenses		
53131 · Services - Engineering	125.00	756.74
53132 · Vegetation Control	0.00	10,190.92
53154 · Legal	2,083.33	14,583.31
53155 · Legal Advertisement	200.68	746.95
53200 · Accounting	1,800.00	7,811.25
54000 · Travel & Per Diem	96.66	899.84
54010 · Continuing Education & Semin...	0.00	577.00
54100 · Telephone	370.44	3,686.89
54251 · Postage	0.00	128.69

Flagler Estates Road and Water Control District
Profit & Loss
May 2016

	May 16	Oct '15 - May 16
54252 · Fuel & Oil	2,136.24	22,803.20
54300 · Utilities		
54300 · Utilities - Other	467.58	2,360.92
Total 54300 · Utilities	467.58	2,360.92
54500 · Insurance	0.00	802.00
54600 · Shop Expense	811.95	6,460.76
54658 · Equipment Rental	0.00	433.92
54659 · Equipment Maintenance		
54659 · Equipment Maintenance - Ot...	19,873.49	50,351.38
Total 54659 · Equipment Maintenance	19,873.49	50,351.38
55152 · Office Supplies	91.18	1,995.37
55153 · Admin Fees, Licenses, Permits	0.00	1,169.94
55154 · Facility Maintenance & Repairs	639.67	2,634.08
55155 · Publishing & Printing	0.00	4,476.02
55225 · Collection Expense-St Johns	0.00	7,034.78
55230 · Collection Discounts - SJC	0.00	20,894.77
55275 · Collection Expense - SJPA	0.00	11,099.95
55459 · Other Current Charges	150.00	458.19
Total 53000 · Operating Expenses	28,846.22	172,356.87
56000 · Capital Outlay		
56466 · Drainage Control	0.00	13,250.89
Total 56000 · Capital Outlay	0.00	13,250.89
6560 · Payroll Expenses	0.00	70.00
Total Expense	58,267.14	470,691.66
Net Ordinary Income	-56,015.70	272,970.96
Net Income	-56,015.70	272,970.96

Flagler Estates Road and Water Control District
Profit & Loss
 March through May 2016

	<u>Mar 16</u>	<u>Apr 16</u>	<u>May 16</u>	<u>TOTAL</u>
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	102,830.81	51,462.86	0.00	154,293.67
33825 · Excess Fees - St Johns Cou...	0.00	3,066.26	0.00	3,066.26
34190 · Culvert Permit Fees	250.00	0.00	0.00	250.00
34195 · Culvert Installation - Pack...	0.00	1,038.75	2,117.07	3,155.82
34197 · Copies, Maps and Other	2.25	8.00	0.00	10.25
34199 · Move On/Off Permit	0.00	170.00	0.00	170.00
36110 · Interest Earned Capital City	78.28	78.31	78.60	235.19
36120 · Interest Earned - SBA	53.24	218.07	55.77	327.08
36990 · Miscellaneous Revenues	42.56	0.00	0.00	42.56
Total Income	<u>103,257.14</u>	<u>56,042.25</u>	<u>2,251.44</u>	<u>161,550.83</u>
Gross Profit	103,257.14	56,042.25	2,251.44	161,550.83
Expense				
51000 · Personal Services	37,525.64	27,140.95	29,420.92	94,087.51
53000 · Operating Expenses	40,955.43	19,461.15	28,846.22	89,262.80
56000 · Capital Outlay	863.40	1,717.20	0.00	2,580.60
Total Expense	<u>79,344.47</u>	<u>48,319.30</u>	<u>58,267.14</u>	<u>185,930.91</u>
Net Ordinary Income	<u>23,912.67</u>	<u>7,722.95</u>	<u>-56,015.70</u>	<u>-24,380.08</u>
Net Income	<u><u>23,912.67</u></u>	<u><u>7,722.95</u></u>	<u><u>-56,015.70</u></u>	<u><u>-24,380.08</u></u>

	Mar 16	Apr 16	May 16	TOTAL
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	102,830.81	51,462.86	0.00	154,293.67
33825 · Excess Fees - St Johns County	0.00	3,066.26	0.00	3,066.26
34190 · Culvert Permit Fees	250.00	0.00	0.00	250.00
34195 · Culvert Installation - Packages	0.00	1,038.75	2,117.07	3,155.82
34197 · Copies, Maps and Other	2.25	8.00	0.00	10.25
34199 · Move On/Off Permit	0.00	170.00	0.00	170.00
36110 · Interest Earned Capital City	78.28	78.31	78.60	235.19
36120 · Interest Earned - SBA	53.24	218.07	55.77	327.08
36990 · Miscellaneous Revenues	42.56	0.00	0.00	42.56
Total Income	103,257.14	56,042.25	2,251.44	161,550.83
Gross Profit	103,257.14	56,042.25	2,251.44	161,550.83
Expense				
51000 · Personal Services				
51100 · Supervisors Fees	200.00	125.01	0.00	325.01
51200 · Salary and Wages	25,492.74	16,861.96	19,306.32	61,661.02
51210 · Vacation	868.10	2,709.94	1,859.88	5,437.92
51220 · Sick	976.85	1,548.30	95.00	2,620.15
51230 · Holiday	0.00	0.00	0.00	0.00
52100 · FICA Taxes	1,688.37	1,302.03	1,303.01	4,293.41
52150 · Payroll Taxes - Medicare	394.88	304.50	304.75	1,004.13
52200 · Retirement	500.00	0.00	0.00	500.00
52300 · Life and Health Insurance				
52300 · Life and Health Insurance - Ot...	7,256.40	4,252.28	6,440.87	17,949.55
Total 52300 · Life and Health Insurance	7,256.40	4,252.28	6,440.87	17,949.55
52400 · Unemployment Compensation	148.30	36.93	31.09	216.32
52460 · Drug & Alcohol Testing	0.00	0.00	80.00	80.00
Total 51000 · Personal Services	37,525.64	27,140.95	29,420.92	94,087.51
53000 · Operating Expenses				
53131 · Services - Engineering	0.00	285.00	125.00	410.00
53132 · Vegetation Control	0.00	10,190.92	0.00	10,190.92
53154 · Legal	2,083.33	2,083.33	2,083.33	6,249.99
53155 · Legal Advertisement	45.23	98.00	200.68	343.91
53200 · Accounting	862.50	675.00	1,800.00	3,337.50
54000 · Travel & Per Diem	195.48	167.94	96.66	460.08
54100 · Telephone	287.86	173.94	370.44	832.24
54252 · Fuel & Oil	0.00	3,968.81	2,136.24	6,105.05
54300 · Utilities				
54300 · Utilities - Other	295.66	20.27	467.58	783.51
Total 54300 · Utilities	295.66	20.27	467.58	783.51
54500 · Insurance	131.00	0.00	0.00	131.00
54600 · Shop Expense	1,336.86	539.46	811.95	2,688.27
54659 · Equipment Maintenance				
54659 · Equipment Maintenance - Other	17,888.75	714.35	19,873.49	38,476.59
Total 54659 · Equipment Maintenance	17,888.75	714.35	19,873.49	38,476.59
55152 · Office Supplies	282.97	0.00	91.18	374.15
55154 · Facility Maintenance & Repairs	332.38	0.00	639.67	972.05
55155 · Publishing & Printing	4,476.02	0.00	0.00	4,476.02
55225 · Collection Expense-St Johns	1,022.16	545.30	0.00	1,567.46
55230 · Collection Discounts - SJC	615.28	-1.17	0.00	614.11
55275 · Collection Expense - SJPA	11,099.95	0.00	0.00	11,099.95
55459 · Other Current Charges	0.00	0.00	150.00	150.00
Total 53000 · Operating Expenses	40,955.43	19,461.15	28,846.22	89,262.80
56000 · Capital Outlay				
56466 · Drainage Control	863.40	1,717.20	0.00	2,580.60
Total 56000 · Capital Outlay	863.40	1,717.20	0.00	2,580.60
Total Expense	79,344.47	48,319.30	58,267.14	185,930.91
Net Ordinary Income	23,912.67	7,722.95	-56,015.70	-24,380.08
Net Income	23,912.67	7,722.95	-56,015.70	-24,380.08

Flagler Estates Road and Water Control District
 Budget vs. Actual
 May 2016

	<u>May 16</u>	<u>Budget</u>	<u>\$ Over Bud...</u>
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	0.00	0.00	0.00
34190 · Culvert Permit Fees	0.00	0.00	0.00
34195 · Culvert Installation - Pack...	2,117.07	273.00	1,844.07
34197 · Copies, Maps and Other	0.00	0.00	0.00
34199 · Move On/Off Permit	0.00	0.00	0.00
36110 · Interest Earned Capital City	78.60	78.30	0.30
36115 · Interest Earned First Fede...	0.00	13.02	-13.02
36120 · Interest Earned - SBA	55.77	0.00	55.77
36132 · Interest Income - St Johns	0.00	0.00	0.00
Total Income	<u>2,251.44</u>	<u>364.32</u>	<u>1,887.12</u>
Gross Profit	2,251.44	364.32	1,887.12
Expense			
51000 · Personal Services	29,420.92	29,506.20	-85.28
53000 · Operating Expenses	28,846.22	39,224.03	-10,377.81
56000 · Capital Outlay	0.00	8,352.00	-8,352.00
Total Expense	<u>58,267.14</u>	<u>77,082.23</u>	<u>-18,815.09</u>
Net Ordinary Income	<u>-56,015.70</u>	<u>-76,717.91</u>	<u>20,702.21</u>
Net Income	<u>-56,015.70</u>	<u>-76,717.91</u>	<u>20,702.21</u>

Flagler Estates Road and Water Control District
Budget vs. Actual
May 2016

	May 16	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	0.00	0.00	0.00
34190 · Culvert Permit Fees	0.00	0.00	0.00
34195 · Culvert Installation - Packages	2,117.07	273.00	1,844.07
34197 · Copies, Maps and Other	0.00	0.00	0.00
34199 · Move On/Off Permit	0.00	0.00	0.00
36110 · Interest Earned Capital City	78.60	78.30	0.30
36115 · Interest Earned First Federal	0.00	13.02	-13.02
36120 · Interest Earned - SBA	55.77	0.00	55.77
36132 · Interest Income - St Johns	0.00	0.00	0.00
Total Income	2,251.44	364.32	1,887.12
Gross Profit	2,251.44	364.32	1,887.12
Expense			
51000 · Personal Services			
51100 · Supervisors Fees	0.00	0.00	0.00
51200 · Salary and Wages	19,306.32	19,382.94	-76.62
51210 · Vacation	1,859.88	1,192.40	667.48
51220 · Sick	95.00	385.11	-290.11
51230 · Holiday	0.00	1,332.26	-1,332.26
52100 · FICA Taxes	1,303.01	1,391.95	-88.94
52150 · Payroll Taxes - Medicare	304.75	325.54	-20.79
52300 · Life and Health Insurance			
52305 · Cancer Insurance	0.00	0.00	0.00
52300 · Life and Health Insurance - ...	6,440.87	5,434.48	1,006.39
Total 52300 · Life and Health Insurance	6,440.87	5,434.48	1,006.39
52400 · Unemployment Compensation	31.09	61.52	-30.43
52450 · Workers Compensation Insura...	0.00	0.00	0.00
52460 · Drug & Alcohol Testing	80.00		
Total 51000 · Personal Services	29,420.92	29,506.20	-85.28
53000 · Operating Expenses			
53131 · Services - Engineering	125.00	0.00	125.00
53132 · Vegetation Control	0.00	5,614.40	-5,614.40
53154 · Legal	2,083.33	0.00	2,083.33
53155 · Legal Advertisement	200.68	157.62	43.06
53200 · Accounting	1,800.00	3,792.70	-1,992.70
53225 · Auditing	0.00	0.00	0.00
54000 · Travel & Per Diem	96.66	47.80	48.86
54010 · Continuing Education & Semi...	0.00	0.00	0.00
54100 · Telephone	370.44	590.86	-220.42
54251 · Postage	0.00	0.00	0.00
54252 · Fuel & Oil	2,136.24	8,722.00	-6,585.76
54300 · Utilities			
54300 · Utilities - Other	467.58	313.20	154.38
Total 54300 · Utilities	467.58	313.20	154.38
54500 · Insurance	0.00	0.00	0.00
54600 · Shop Expense	811.95	743.00	68.95
54659 · Equipment Maintenance			
54660 · Computers	0.00	561.90	-561.90
54659 · Equipment Maintenance - Ot...	19,873.49	18,168.00	1,705.49
Total 54659 · Equipment Maintenance	19,873.49	18,729.90	1,143.59

Flagler Estates Road and Water Control District
Budget vs. Actual
May 2016

	May 16	Budget	\$ Over Budget
55152 · Office Supplies	91.18	0.00	91.18
55153 · Admin Fees, Licenses, Permits	0.00	0.00	0.00
55154 · Facility Maintenance & Repairs	639.67	53.70	585.97
55155 · Publishing & Printing	0.00	0.00	0.00
55225 · Collection Expense-St Johns	0.00	0.00	0.00
55230 · Collection Discounts - SJC	0.00	0.00	0.00
55275 · Collection Expense - SJPA	0.00	0.00	0.00
55459 · Other Current Charges	150.00	458.85	-308.85
Total 53000 · Operating Expenses	28,846.22	39,224.03	-10,377.81
56000 · Capital Outlay			
56466 · Drainage Control	0.00	8,352.00	-8,352.00
56467 · Road repairs	0.00	0.00	0.00
56468 · Signage	0.00	0.00	0.00
Total 56000 · Capital Outlay	0.00	8,352.00	-8,352.00
Total Expense	58,267.14	77,082.23	-18,815.09
Net Ordinary Income	-56,015.70	-76,717.91	20,702.21
Net Income	-56,015.70	-76,717.91	20,702.21

Flagler Estates Road and Water Control District
Budget vs. Actual
October 2015 through May 2016

	<u>Oct '15 - May ...</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	717,484.92	701,594.92	15,890.00
33825 · Excess Fees - St Johns County	10,051.62		
34190 · Culvert Permit Fees	375.00	250.00	125.00
34195 · Culvert Installation - Packages	13,953.66	6,441.00	7,512.66
34196 · Maintenance, Repairs & Dama...	157.78	500.00	-342.22
34197 · Copies, Maps and Other	41.75	143.20	-101.45
34199 · Move On/Off Permit	340.00	128.61	211.39
36110 · Interest Earned Capital City	590.24	598.14	-7.90
36115 · Interest Earned First Federal	0.00	89.70	-89.70
36120 · Interest Earned - SBA	499.91	79.14	420.77
36132 · Interest Income - St Johns	40.06	159.70	-119.64
36990 · Miscellaneous Revenues	127.68	0.00	127.68
Total Income	<u>743,662.62</u>	<u>709,984.41</u>	<u>33,678.21</u>
Gross Profit	743,662.62	709,984.41	33,678.21
Expense			
51000 · Personal Services	285,013.90	285,807.89	-793.99
53000 · Operating Expenses	172,356.87	204,381.06	-32,024.19
56000 · Capital Outlay	13,250.89	70,306.00	-57,055.11
6560 · Payroll Expenses	70.00		
Total Expense	<u>470,691.66</u>	<u>560,494.95</u>	<u>-89,803.29</u>
Net Ordinary Income	<u>272,970.96</u>	<u>149,489.46</u>	<u>123,481.50</u>
Net Income	<u>272,970.96</u>	<u>149,489.46</u>	<u>123,481.50</u>

Flagler Estates Road and Water Control District
Budget vs. Actual
October 2015 through May 2016

	Oct '15 - May 16	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	717,484.92	701,594.92	15,890.00
33825 · Excess Fees - St Johns County	10,051.62		
34190 · Culvert Permit Fees	375.00	250.00	125.00
34195 · Culvert Installation - Packages	13,953.66	6,441.00	7,512.66
34196 · Maintenance, Repairs & Dama...	157.78	500.00	-342.22
34197 · Copies, Maps and Other	41.75	143.20	-101.45
34199 · Move On/Off Permit	340.00	128.61	211.39
36110 · Interest Earned Capital City	590.24	598.14	-7.90
36115 · Interest Earned First Federal	0.00	89.70	-89.70
36120 · Interest Earned - SBA	499.91	79.14	420.77
36132 · Interest Income - St Johns	40.06	159.70	-119.64
36990 · Miscellaneous Revenues	127.68	0.00	127.68
Total Income	743,662.62	709,984.41	33,678.21
Gross Profit	743,662.62	709,984.41	33,678.21
Expense			
51000 · Personal Services			
51100 · Supervisors Fees	926.30	416.88	509.42
51200 · Salary and Wages	168,879.94	182,921.35	-14,041.41
51210 · Vacation	37,501.64	8,948.27	28,553.37
51220 · Sick	4,438.28	3,575.99	862.29
51230 · Holiday	6,763.90	8,626.89	-1,862.99
51400 · Overtime Pay	0.00	396.01	-396.01
52100 · FICA Taxes	13,416.06	12,682.45	733.61
52150 · Payroll Taxes - Medicare	3,137.64	2,967.82	169.82
52200 · Retirement	500.00	18,000.00	-17,500.00
52300 · Life and Health Insurance			
52305 · Cancer Insurance	0.00	0.00	0.00
52355 · Dependent Medical Ins	-2,793.62		
52300 · Life and Health Insurance - ...	50,381.42	43,377.00	7,004.42
Total 52300 · Life and Health Insuran...	47,587.80	43,377.00	4,210.80
52400 · Unemployment Compensation	1,053.34	2,657.58	-1,604.24
52450 · Workers Compensation Insur...	694.00	1,237.65	-543.65
52460 · Drug & Alcohol Testing	115.00		
Total 51000 · Personal Services	285,013.90	285,807.89	-793.99
53000 · Operating Expenses			
53131 · Services - Engineering	756.74	166.65	590.09
53132 · Vegetation Control	10,190.92	13,415.60	-3,224.68
53133 · Surveying	0.00	0.00	0.00
53154 · Legal	14,583.31	13,335.00	1,248.31
53155 · Legal Advertisement	746.95	326.34	420.61
53200 · Accounting	7,811.25	11,391.70	-3,580.45
53225 · Auditing	0.00	0.00	0.00
54000 · Travel & Per Diem	899.84	526.40	373.44
54010 · Continuing Education & Sem...	577.00	400.40	176.60
54100 · Telephone	3,686.89	4,645.66	-958.77
54251 · Postage	128.69	414.45	-285.76
54252 · Fuel & Oil	22,803.20	51,569.00	-28,765.80
54300 · Utilities			
54300 · Utilities - Other	2,360.92	2,101.20	259.72
Total 54300 · Utilities	2,360.92	2,101.20	259.72
54500 · Insurance	802.00	633.60	168.40

Flagler Estates Road and Water Control District
Budget vs. Actual
October 2015 through May 2016

	Oct '15 - May 16	Budget	\$ Over Budget
54600 · Shop Expense	6,460.76	8,520.00	-2,059.24
54658 · Equipment Rental	433.92	1,000.00	-566.08
54659 · Equipment Maintenance			
54660 · Computers	0.00	872.10	-872.10
54659 · Equipment Maintenance - ...	50,351.38	40,386.00	9,965.38
Total 54659 · Equipment Maintenance	50,351.38	41,258.10	9,093.28
55152 · Office Supplies	1,995.37	2,673.76	-678.39
55153 · Admin Fees, Licenses, Permits	1,169.94	1,717.10	-547.16
55154 · Facility Maintenance & Repai...	2,634.08	2,719.20	-85.12
55155 · Publishing & Printing	4,476.02	4,600.00	-123.98
55225 · Collection Expense-St Johns	7,034.78	7,165.50	-130.72
55230 · Collection Discounts - SJC	20,894.77	21,004.20	-109.43
55275 · Collection Expense - SJPA	11,099.95	12,000.00	-900.05
55459 · Other Current Charges	458.19	2,797.20	-2,339.01
Total 53000 · Operating Expenses	172,356.87	204,381.06	-32,024.19
56000 · Capital Outlay			
56464 · Machinery & Equipment	0.00	50,000.00	-50,000.00
56466 · Drainage Control	13,250.89	14,306.00	-1,055.11
56467 · Road repairs	0.00	5,000.00	-5,000.00
56468 · Signage	0.00	1,000.00	-1,000.00
Total 56000 · Capital Outlay	13,250.89	70,306.00	-57,055.11
6560 · Payroll Expenses	70.00		
Total Expense	470,691.66	560,494.95	-89,803.29
Net Ordinary Income	272,970.96	149,489.46	123,481.50
Net Income	272,970.96	149,489.46	123,481.50

FERWCD - Capital Projects Fund
Balance Sheet
As of May 31, 2016

	<u>May 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
10120 · CCB Capital Improvement Fund	340,327.56
Total Checking/Savings	340,327.56
Other Current Assets	
Inventory	156,390.00
12000 · Due From General Fund	-0.15
Total Other Current Assets	156,389.85
Total Current Assets	496,717.41
TOTAL ASSETS	<u>496,717.41</u>
LIABILITIES & EQUITY	
Equity	
Reserve for Inventory	156,390.00
32000 · Retained Earnings-Fund Balance	388,048.95
Net Income	-47,721.54
Total Equity	496,717.41
TOTAL LIABILITIES & EQUITY	<u>496,717.41</u>

FERWCD - Capital Projects Fund
Budget vs. Actual
October 2015 through May 2016

	<u>Oct '15 - May ...</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
31125 · CIP Assessment Collecti...	199,897.68	228,992.00	-29,094.32
36120 · Interest Income - CCB	99.85	0.00	99.85
Total Income	<u>199,997.53</u>	<u>228,992.00</u>	<u>-28,994.47</u>
Expense			
53131 · Engineering Services	0.00	0.00	0.00
55230 · SJC - Collection Exp	1,656.22	0.00	1,656.22
55235 · SJC Assessment Discount	3,918.84	0.00	3,918.84
55275 · Collection Expense	305.24	0.00	305.24
56460 · Paving and Stabilization	242,738.11	338,000.00	-95,261.89
56465 · Road Resurfacing	0.00	0.00	0.00
Total Expense	<u>248,618.41</u>	<u>338,000.00</u>	<u>-89,381.59</u>
Net Ordinary Income	-48,620.88	-109,008.00	60,387.12
Other Income/Expense			
Other Income			
31130 · Excess Fees - SJC	899.34	0.00	899.34
Total Other Income	<u>899.34</u>	<u>0.00</u>	<u>899.34</u>
Net Other Income	<u>899.34</u>	<u>0.00</u>	<u>899.34</u>
Net Income	<u><u>-47,721.54</u></u>	<u><u>-109,008.00</u></u>	<u><u>61,286.46</u></u>