

Flagler Estates Road and Water Control District

05/09/17

Balance Sheet

Accrual Basis

As of April 30, 2017

	Apr 30, 17
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	1,982,360.22
10126 · State Board of Admin - B Pool	-0.11
Total Checking/Savings	1,982,360.11
Other Current Assets	
15500 · Prepaid Expenses	52,761.56
Total Other Current Assets	52,761.56
Total Current Assets	2,035,121.67
Other Assets	
15700 · Inventory	46,479.23
Total Other Assets	46,479.23
TOTAL ASSETS	2,081,600.90
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	4,064.28
Total Accounts Payable	4,064.28
Other Current Liabilities	
2100 · Payroll Liabilities	-593.83
21800 · FICA & Withholding Payable	-612.47
21825 · Child Support Payable	-257.09
21950 · Due to Capital Projects Fund	25,262.71
Total Other Current Liabilities	23,799.32
Total Current Liabilities	27,863.60
Total Liabilities	27,863.60
Equity	
27000 · Fund Balance - Reserved for Inv	46,479.23
27100 · Fund Balance - Undesignated	1,749,844.43
Net Income	257,413.64
Total Equity	2,053,737.30
TOTAL LIABILITIES & EQUITY	2,081,600.90

Flagler Estates Road and Water Control District

Balance Sheet

As of April 30, 2017

	Apr 30, 17
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	
10100 · Cash-CCB General Fund-5401	1,107,033.23
10105 · CCB Emergency Reserve-3101	452,878.06
10110 · CCB Operating Reserve-5601	311,612.89
10125 · Cash - State Board of Admin	110,335.36
10200 · Petty Cash	500.68
Total 10000 · CASH	1,982,360.22
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	1,982,360.11
Other Current Assets	
15500 · Prepaid Expenses	52,761.56
Total Other Current Assets	52,761.56
Total Current Assets	2,035,121.67
Other Assets	
15700 · Inventory	46,479.23
Total Other Assets	46,479.23
TOTAL ASSETS	2,081,600.90
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	4,064.28
Total Accounts Payable	4,064.28
Other Current Liabilities	
2100 · Payroll Liabilities	
2110 · The Hartford Loan Repayment	60.57
2100 · Payroll Liabilities - Other	-654.40
Total 2100 · Payroll Liabilities	-593.83
21800 · FICA & Withholding Payable	-612.47
21825 · Child Support Payable	-257.09
21950 · Due to Capital Projects Fund	25,262.71
Total Other Current Liabilities	23,799.32
Total Current Liabilities	27,863.60
Total Liabilities	27,863.60
Equity	
27000 · Fund Balance - Reserved for Inv	46,479.23
27100 · Fund Balance - Undesignated	1,749,844.43
Net Income	257,413.64
Total Equity	2,053,737.30
TOTAL LIABILITIES & EQUITY	2,081,600.90

Flagler Estates Road and Water Control District

05/09/17

Profit & Loss

Accrual Basis

April 2017

	Apr 17	Oct '16 - Apr 17
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	87,956.53	705,004.73
33825 · Excess Fees - St Johns County	3,658.29	9,214.88
34190 · Culvert Permit Fees	125.00	125.00
34195 · Culvert Installation - Packages	2,208.73	21,581.38
34196 · Maintenance, Repairs & Damages	135.25	135.25
34197 · Copies, Maps and Other	11.25	348.22
34199 · Move On/Off Permit	0.00	510.00
36110 · Interest Earned Capital City	77.63	560.06
36120 · Interest Earned - SBA	137.58	649.71
36990 · Miscellaneous Revenues	450.77	571.86
Total Income	94,761.03	738,701.09
Gross Profit	94,761.03	738,701.09
Expense		
51000 · Personal Services	36,237.07	283,212.24
53000 · Operating Expenses	23,708.57	160,653.64
56000 · Capital Outlay	0.00	36,410.02
57000 · Debt Service	0.00	-45.92
6560 · Payroll Expenses	0.00	1,057.47
Total Expense	59,945.64	481,287.45
Net Ordinary Income	34,815.39	257,413.64
Net Income	34,815.39	257,413.64

Flagler Estates Road and Water Control District

05/09/17

Profit & Loss

Accrual Basis

April 2017

	Apr 17	Oct '16 - Apr 17
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	87,956.53	705,004.73
33825 · Excess Fees - St Johns County	3,658.29	9,214.88
34190 · Culvert Permit Fees	125.00	125.00
34195 · Culvert Installation - Packages	2,208.73	21,581.38
34196 · Maintenance, Repairs & Damages	135.25	135.25
34197 · Copies, Maps and Other	11.25	348.22
34199 · Move On/Off Permit	0.00	510.00
36110 · Interest Earned Capital City	77.63	560.06
36120 · Interest Earned - SBA	137.58	649.71
36990 · Miscellaneous Revenues	450.77	571.86
Total Income	94,761.03	738,701.09
Gross Profit	94,761.03	738,701.09
Expense		
51000 · Personal Services		
51100 · Supervisors Fees	84.38	596.33
51200 · Salary and Wages	23,927.32	170,499.37
51210 · Vacation	2,551.70	9,676.26
51220 · Sick	463.80	3,707.58
51230 · Holiday	0.00	7,892.20
52100 · FICA Taxes	1,660.50	11,861.42
52150 · Payroll Taxes - Medicare	388.36	2,774.05
52200 · Retirement	0.00	6,670.68
52300 · Life and Health Insurance		
52300 · Life and Health Insurance - Other	7,099.09	64,351.06
Total 52300 · Life and Health Insurance	7,099.09	64,351.06
52400 · Unemployment Compensation	61.92	1,185.29
52450 · Workers Compensation Insurance	0.00	3,923.00
52460 · Drug & Alcohol Testing	0.00	75.00
Total 51000 · Personal Services	36,237.07	283,212.24
53000 · Operating Expenses		
53131 · Services - Engineering	0.00	80.00
53132 · Vegetation Control	10,127.93	14,417.08
53154 · Legal	2,333.33	18,416.64
53155 · Legal Advertisement	114.32	489.08
53200 · Accounting	712.50	6,155.92
53225 · Auditing	0.00	1,702.06
54000 · Travel & Per Diem	124.67	914.31
54010 · Continuing Education & Seminars	0.00	187.00
54100 · Telephone	342.70	5,012.46
54251 · Postage	0.00	121.31
54252 · Fuel & Oil	2,010.85	22,816.63
54300 · Utilities		
54300 · Utilities - Other	329.71	2,668.29
Total 54300 · Utilities	329.71	2,668.29
54500 · Insurance	0.00	671.00
54600 · Shop Expense	654.59	8,092.02
54659 · Equipment Maintenance		
54659 · Equipment Maintenance - Other	5,253.12	38,145.63
Total 54659 · Equipment Maintenance	5,253.12	38,145.63

8:35 AM

Flagler Estates Road and Water Control District

05/09/17

Profit & Loss

Accrual Basis

April 2017

	Apr 17	Oct '16 - Apr 17
55152 · Office Supplies	54.16	2,544.26
55153 · Admin Fees, Licenses, Permits	0.00	3,000.00
55154 · Facility Maintenance & Repairs	710.32	2,990.65
55155 · Publishing & Printing	0.00	4,628.14
55225 · Collection Expense-St Johns	915.91	6,902.73
55230 · Collection Discounts - SJC	24.46	20,698.43
Total 53000 · Operating Expenses	23,708.57	160,653.64
56000 · Capital Outlay		
56466 · Drainage Control	0.00	24,040.97
56467 · Road repairs	0.00	4,200.00
56468 · Signage	0.00	8,169.05
Total 56000 · Capital Outlay	0.00	36,410.02
57000 · Debt Service		
57471 · Principal Payments	0.00	-45.92
Total 57000 · Debt Service	0.00	-45.92
6560 · Payroll Expenses	0.00	1,057.47
Total Expense	59,945.64	481,287.45
Net Ordinary Income	34,815.39	257,413.64
Net Income	34,815.39	257,413.64

Flagler Estates Road and Water Control District

05/09/17

Profit & Loss

Accrual Basis

February through April 2017

	Feb 17	Mar 17	Apr 17	TOTAL
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	91,239.78	49,872.50	87,956.53	229,068.81
33825 · Excess Fees - St Johns County	0.00	0.00	3,658.29	3,658.29
34190 · Culvert Permit Fees	0.00	0.00	125.00	125.00
34195 · Culvert Installation - Packages	3,160.92	3,768.98	2,208.73	9,138.63
34196 · Maintenance, Repairs & Damages	0.00	0.00	135.25	135.25
34197 · Copies, Maps and Other	0.00	0.00	11.25	11.25
34199 · Move On/Off Permit	0.00	170.00	0.00	170.00
36110 · Interest Earned Capital City	71.93	79.42	77.63	228.98
36120 · Interest Earned - SBA	81.98	95.97	137.58	315.53
36990 · Miscellaneous Revenues	28.26	0.00	450.77	479.03
Total Income	94,582.87	53,986.87	94,761.03	243,330.77
Gross Profit	94,582.87	53,986.87	94,761.03	243,330.77
Expense				
51000 · Personal Services	35,115.63	44,034.75	36,237.07	115,387.45
53000 · Operating Expenses	19,361.22	19,575.27	23,708.57	62,645.06
56000 · Capital Outlay	3,222.00	6,615.90	0.00	9,837.90
6560 · Payroll Expenses	70.00	123.60	0.00	193.60
Total Expense	57,768.85	70,349.52	59,945.64	188,064.01
Net Ordinary Income	36,814.02	-16,362.65	34,815.39	55,266.76
Net Income	<u>36,814.02</u>	<u>-16,362.65</u>	<u>34,815.39</u>	<u>55,266.76</u>

Flagler Estates Road and Water Control District Profit & Loss

05/09/17

Accrual Basis

February through April 2017

	Feb 17	Mar 17	Apr 17	TOTAL
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	91,239.78	49,872.50	87,956.53	229,068.81
33825 · Excess Fees - St Johns County	0.00	0.00	3,658.29	3,658.29
34190 · Culvert Permit Fees	0.00	0.00	125.00	125.00
34195 · Culvert Installation - Packages	3,160.92	3,768.98	2,208.73	9,138.63
34196 · Maintenance, Repairs & Damages	0.00	0.00	135.25	135.25
34197 · Copies, Maps and Other	0.00	0.00	11.25	11.25
34199 · Move On/Off Permit	0.00	170.00	0.00	170.00
36110 · Interest Earned Capital City	71.93	79.42	77.63	228.98
36120 · Interest Earned - SBA	81.98	95.97	137.58	315.53
36990 · Miscellaneous Revenues	28.26	0.00	450.77	479.03
Total Income	94,582.87	53,986.87	94,761.03	243,330.77
Gross Profit	94,582.87	53,986.87	94,761.03	243,330.77
Expense				
51000 · Personal Services				
51100 · Supervisors Fees	53.14	84.38	84.38	221.90
51200 · Salary and Wages	24,907.53	29,605.73	23,927.32	78,440.58
51210 · Vacation	1,054.31	2,869.71	2,551.70	6,475.72
51220 · Sick	410.97	1,027.85	463.80	1,902.62
51230 · Holiday	0.00	0.00	0.00	0.00
52100 · FICA Taxes	1,623.24	2,071.13	1,660.50	5,354.87
52150 · Payroll Taxes - Medicare	379.60	484.38	388.36	1,252.34
52300 · Life and Health Insurance				
52300 · Life and Health Insurance - Other	6,345.74	7,742.15	7,099.09	21,186.98
Total 52300 · Life and Health Insurance	6,345.74	7,742.15	7,099.09	21,186.98
52400 · Unemployment Compensation	306.10	149.42	61.92	517.44
52460 · Drug & Alcohol Testing	35.00	0.00	0.00	35.00
Total 51000 · Personal Services	35,115.63	44,034.75	36,237.07	115,387.45
53000 · Operating Expenses				
53132 · Vegetation Control	0.00	0.00	10,127.93	10,127.93
53154 · Legal	2,333.33	2,333.33	2,333.33	6,999.99
53155 · Legal Advertisement	43.80	0.00	114.32	158.12
53200 · Accounting	843.42	750.00	712.50	2,305.92
54000 · Travel & Per Diem	89.36	159.44	124.67	373.47
54010 · Continuing Education & Seminars	187.00	0.00	0.00	187.00
54100 · Telephone	342.08	342.08	342.70	1,026.86
54252 · Fuel & Oil	5,239.32	3,833.08	2,010.85	11,083.25
54300 · Utilities				
54300 · Utilities - Other	138.45	519.67	329.71	987.83
Total 54300 · Utilities	138.45	519.67	329.71	987.83
54500 · Insurance	0.00	671.00	0.00	671.00
54600 · Shop Expense	2,141.38	604.52	654.59	3,400.49
54659 · Equipment Maintenance				
54659 · Equipment Maintenance - Other	4,720.45	3,703.77	5,253.12	13,677.34
Total 54659 · Equipment Maintenance	4,720.45	3,703.77	5,253.12	13,677.34
55152 · Office Supplies	34.18	607.40	54.16	695.74
55154 · Facility Maintenance & Repairs	0.00	397.11	710.32	1,107.43
55155 · Publishing & Printing	0.00	4,628.14	0.00	4,628.14
55225 · Collection Expense-St Johns	888.80	493.40	915.91	2,298.11
55230 · Collection Discounts - SJC	2,359.65	532.33	24.46	2,916.44
Total 53000 · Operating Expenses	19,361.22	19,575.27	23,708.57	62,645.06
56000 · Capital Outlay				
56466 · Drainage Control	3,222.00	5,789.40	0.00	9,011.40
56468 · Signage	0.00	826.50	0.00	826.50
Total 56000 · Capital Outlay	3,222.00	6,615.90	0.00	9,837.90
6560 · Payroll Expenses	70.00	123.60	0.00	193.60
Total Expense	57,768.85	70,349.52	59,945.64	188,064.01
Net Ordinary Income	36,814.02	-16,362.65	34,815.39	55,266.76
Net Income	36,814.02	-16,362.65	34,815.39	55,266.76

Flagler Estates Road and Water Control District

05/09/17

Budget vs. Actual

Accrual Basis

April 2017

	Apr 17	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	87,956.53	53,760.17	34,196.36
33825 · Excess Fees - St Johns County	3,658.29		
34190 · Culvert Permit Fees	125.00	0.00	125.00
34195 · Culvert Installation - Packages	2,208.73	489.00	1,719.73
34196 · Maintenance, Repairs & Damages	135.25	0.00	135.25
34197 · Copies, Maps and Other	11.25	25.67	-14.42
34199 · Move On/Off Permit	0.00	99.99	-99.99
36110 · Interest Earned Capital City	77.63	79.65	-2.02
36120 · Interest Earned - SBA	137.58	43.14	94.44
36132 · Interest Income - St Johns	0.00	0.00	0.00
36990 · Miscellaneous Revenues	450.77	0.00	450.77
Total Income	94,761.03	54,497.62	40,263.41
Gross Profit	94,761.03	54,497.62	40,263.41
Expense			
51000 · Personal Services	36,237.07	28,199.02	8,038.05
53000 · Operating Expenses	23,708.57	30,260.69	-6,552.12
56000 · Capital Outlay	0.00		
Total Expense	59,945.64	58,459.71	1,485.93
Net Ordinary Income	34,815.39	-3,962.09	38,777.48
Net Income	34,815.39	-3,962.09	38,777.48

Flagler Estates Road and Water Control District

05/09/17

Budget vs. Actual

Accrual Basis

April 2017

	Apr 17	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	87,956.53	53,760.17	34,196.36
33825 · Excess Fees - St Johns County	3,658.29		
34190 · Culvert Permit Fees	125.00	0.00	125.00
34195 · Culvert Installation - Packages	2,208.73	489.00	1,719.73
34196 · Maintenance, Repairs & Damages	135.25	0.00	135.25
34197 · Copies, Maps and Other	11.25	25.67	-14.42
34199 · Move On/Off Permit	0.00	99.99	-99.99
36110 · Interest Earned Capital City	77.63	79.65	-2.02
36120 · Interest Earned - SBA	137.58	43.14	94.44
36990 · Miscellaneous Revenues	450.77	0.00	450.77
Total Income	94,761.03	54,497.62	40,263.41
Gross Profit	94,761.03	54,497.62	40,263.41
Expense			
51000 · Personal Services			
51100 · Supervisors Fees	84.38	71.55	12.83
51200 · Salary and Wages	23,927.32	20,143.90	3,783.42
51210 · Vacation	2,551.70	978.03	1,573.67
51220 · Sick	463.80	1,340.21	-876.41
52100 · FICA Taxes	1,660.50	1,391.47	269.03
52150 · Payroll Taxes - Medicare	388.36	325.42	62.94
52300 · Life and Health Insurance	7,099.09	3,845.00	3,254.09
52400 · Unemployment Compensation	61.92	103.44	-41.52
Total 51000 · Personal Services	36,237.07	28,199.02	8,038.05
53000 · Operating Expenses			
53131 · Services - Engineering	0.00	181.44	-181.44
53132 · Vegetation Control	10,127.93	19,067.20	-8,939.27
53154 · Legal	2,333.33	2,545.20	-211.87
53155 · Legal Advertisement	114.32	93.24	21.08
53200 · Accounting	712.50	768.25	-55.75
54000 · Travel & Per Diem	124.67	141.24	-16.57
54100 · Telephone	342.70	138.80	203.90
54252 · Fuel & Oil	2,010.85	5,544.00	-3,533.15
54300 · Utilities	329.71	20.52	309.19
54600 · Shop Expense	654.59	515.20	139.39
54659 · Equipment Maintenance	5,253.12	684.00	4,569.12
55152 · Office Supplies	54.16	0.00	54.16
55154 · Facility Maintenance & Repairs	710.32	0.00	710.32
55225 · Collection Expense-St Johns	915.91	561.60	354.31
55230 · Collection Discounts - SJC	24.46	0.00	24.46
Total 53000 · Operating Expenses	23,708.57	30,260.69	-6,552.12
Total Expense	59,945.64	58,459.71	1,485.93
Net Ordinary Income	34,815.39	-3,962.09	38,777.48
Net Income	34,815.39	-3,962.09	38,777.48

Flagler Estates Road and Water Control District

05/09/17

Budget vs. Actual

Accrual Basis

October 2016 through April 2017

	Oct '16 - Apr 17	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	705,004.73	749,436.54	-44,431.81
33825 · Excess Fees - St Johns County	9,214.88		
34190 · Culvert Permit Fees	125.00	300.00	-175.00
34195 · Culvert Installation - Packages	21,581.38	6,270.00	15,311.38
34196 · Maintenance, Repairs & Damages	135.25	155.10	-19.85
34197 · Copies, Maps and Other	348.22	133.98	214.24
34199 · Move On/Off Permit	510.00	200.01	309.99
36110 · Interest Earned Capital City	560.06	520.47	39.59
36120 · Interest Earned - SBA	649.71	87.87	561.84
36132 · Interest Income - St Johns	0.00	80.70	-80.70
36990 · Miscellaneous Revenues	571.86	26.10	545.76
Total Income	738,701.09	757,210.77	-18,509.68
Gross Profit	738,701.09	757,210.77	-18,509.68
Expense			
51000 · Personal Services	283,212.24	343,478.09	-60,265.85
53000 · Operating Expenses	160,653.64	163,885.35	-3,231.71
56000 · Capital Outlay	36,410.02	65,300.00	-28,889.98
57000 · Debt Service	-45.92		
6560 · Payroll Expenses	1,057.47		
Total Expense	481,287.45	572,663.44	-91,375.99
Net Ordinary Income	257,413.64	184,547.33	72,866.31
Net Income	257,413.64	184,547.33	72,866.31

Flagler Estates Road and Water Control District

05/09/17

Budget vs. Actual

Accrual Basis

October 2016 through April 2017

	Oct '16 - Apr 17	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	705,004.73	749,436.54	-44,431.81
33825 · Excess Fees - St Johns County	9,214.88		
34190 · Culvert Permit Fees	125.00	300.00	-175.00
34195 · Culvert Installation - Packages	21,581.38	6,270.00	15,311.38
34196 · Maintenance, Repairs & Damages	135.25	155.10	-19.85
34197 · Copies, Maps and Other	348.22	133.98	214.24
34199 · Move On/Off Permit	510.00	200.01	309.99
36110 · Interest Earned Capital City	560.06	520.47	39.59
36120 · Interest Earned - SBA	649.71	87.87	561.84
36132 · Interest Income - St Johns	0.00	80.70	-80.70
36990 · Miscellaneous Revenues	571.86	26.10	545.76
Total Income	738,701.09	757,210.77	-18,509.68
Gross Profit	738,701.09	757,210.77	-18,509.68
Expense			
51000 · Personal Services			
51100 · Supervisors Fees	596.33	529.92	66.41
51200 · Salary and Wages	170,499.37	178,590.62	-8,091.25
51210 · Vacation	9,676.26	12,871.98	-3,195.72
51220 · Sick	3,707.58	3,759.09	-51.51
51230 · Holiday	7,892.20	8,113.96	-221.76
52100 · FICA Taxes	11,861.42	12,955.33	-1,093.91
52150 · Payroll Taxes - Medicare	2,774.05	3,029.89	-255.84
52200 · Retirement	6,670.68	57,000.00	-50,329.32
52300 · Life and Health Insurance			
52300 · Life and Health Insurance - Other	64,351.06	39,694.88	24,656.18
Total 52300 · Life and Health Insurance	64,351.06	39,694.88	24,656.18
52400 · Unemployment Compensation	1,185.29	2,860.42	-1,675.13
52450 · Workers Compensation Insurance	3,923.00	24,072.00	-20,149.00
52460 · Drug & Alcohol Testing	75.00		
Total 51000 · Personal Services	283,212.24	343,478.09	-60,265.85
53000 · Operating Expenses			
53131 · Services - Engineering	80.00	402.16	-322.16
53132 · Vegetation Control	14,417.08	19,067.20	-4,650.12
53154 · Legal	18,416.64	15,271.20	3,145.44
53155 · Legal Advertisement	489.08	519.93	-30.85
53200 · Accounting	6,155.92	6,844.25	-688.33
53225 · Auditing	1,702.06	0.00	1,702.06
54000 · Travel & Per Diem	914.31	675.24	239.07
54010 · Continuing Education & Seminars	187.00	500.00	-313.00
54100 · Telephone	5,012.46	2,648.40	2,364.06
54251 · Postage	121.31	250.00	-128.69
54252 · Fuel & Oil	22,816.63	28,864.00	-6,047.37
54300 · Utilities			
54300 · Utilities - Other	2,668.29	1,918.62	749.67
Total 54300 · Utilities	2,668.29	1,918.62	749.67
54500 · Insurance	671.00	448.00	223.00
54600 · Shop Expense	8,092.02	5,396.00	2,696.02
54659 · Equipment Maintenance			
54659 · Equipment Maintenance - Other	38,145.63	29,190.00	8,955.63
Total 54659 · Equipment Maintenance	38,145.63	29,190.00	8,955.63
55152 · Office Supplies	2,544.26	1,959.75	584.51
55153 · Admin Fees, Licenses, Permits	3,000.00	1,958.20	1,041.80
55154 · Facility Maintenance & Repairs	2,990.65	1,209.50	1,781.15
55155 · Publishing & Printing	4,628.14	4,500.00	128.14
55225 · Collection Expense-St Johns	6,902.73	7,244.80	-342.07
55230 · Collection Discounts - SJC	20,698.43	21,000.00	-301.57
55275 · Collection Expense - SJPA	0.00	12,000.00	-12,000.00
55459 · Other Current Charges	0.00	2,018.10	-2,018.10
Total 53000 · Operating Expenses	160,653.64	163,885.35	-3,231.71

8:37 AM

Flagler Estates Road and Water Control District

05/09/17

Budget vs. Actual

Accrual Basis

October 2016 through April 2017

	Oct '16 - Apr 17	Budget	\$ Over Budget
56000 · Capital Outlay			
56464 · Machinery & Equipment	0.00	25,000.00	-25,000.00
56466 · Drainage Control	24,040.97	30,000.00	-5,959.03
56467 · Road repairs	4,200.00	5,000.00	-800.00
56468 · Signage	8,169.05	5,300.00	2,869.05
Total 56000 · Capital Outlay	36,410.02	65,300.00	-28,889.98
57000 · Debt Service			
57471 · Principal Payments	-45.92		
Total 57000 · Debt Service	-45.92		
6560 · Payroll Expenses	1,057.47		
Total Expense	481,287.45	572,663.44	-91,375.99
Net Ordinary Income	257,413.64	184,547.33	72,866.31
Net Income	257,413.64	184,547.33	72,866.31

8:38 AM

05/09/17

Accrual Basis

FERWCD - Capital Projects Fund
Balance Sheet
As of April 30, 2017

	<u>Apr 30, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
10120 · CCB Capital Improvement Fund	265,103.68
Total Checking/Savings	265,103.68
Other Current Assets	
Inventory	156,390.00
12000 · Due From General Fund	25,262.56
Total Other Current Assets	181,652.56
Total Current Assets	446,756.24
TOTAL ASSETS	<u>446,756.24</u>
LIABILITIES & EQUITY	
Equity	
Reserve for Inventory	156,390.00
32000 · Retained Earnings-Fund Balance	348,501.53
Net Income	-58,135.29
Total Equity	446,756.24
TOTAL LIABILITIES & EQUITY	<u>446,756.24</u>

FERWCD - Capital Projects Fund
Profit & Loss
April 2017

	Apr 17	Oct '16 - Apr 17
Ordinary Income/Expense		
Income		
31125 · CIP Assessment Collections	24,505.47	196,420.57
36120 · Interest Income - CCB	10.46	64.51
Total Income	24,515.93	196,485.08
Expense		
55230 · SJC - Collection Exp	261.99	1,532.76
55235 · SJC Assessment Discount	0.00	5,424.80
55275 · Collection Expense	-1,019.23	-1,821.60
56460 · Paving and Stabilization	0.00	249,497.79
Total Expense	-757.24	254,633.75
Net Ordinary Income	25,273.17	-58,148.67
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	25,273.17	-58,135.29

FERWCD - Capital Projects Fund

Budget vs. Actual

October 2016 through April 2017

05/09/17

Accrual Basis

	Oct '16 - Apr 17	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · CIP Assessment Collections	196,420.57	228,992.00	-32,571.43
36120 · Interest Income - CCB	64.51	69.42	-4.91
Total Income	196,485.08	229,061.42	-32,576.34
Expense			
55230 · SJC - Collection Exp	1,532.76	1,656.22	-123.46
55235 · SJC Assessment Discount	5,424.80	3,918.84	1,505.96
55275 · Collection Expense	-1,821.60	305.24	-2,126.84
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	254,633.75	325,880.30	-71,246.55
Net Ordinary Income	-58,148.67	-96,818.88	38,670.21
Other Income/Expense			
Other Income			
31130 · Excess Fees - SJC	13.38	17.67	-4.29
Total Other Income	13.38	17.67	-4.29
Net Other Income	13.38	17.67	-4.29
Net Income	-58,135.29	-96,801.21	38,665.92