

Flagler Estates Road and Water Control District
Balance Sheet
As of March 31, 2017

	<u>Mar 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	1944105.42
10126 · State Board of Admin - B ...	<u>-0.11</u>
Total Checking/Savings	1944105.31
Other Current Assets	
15500 · Prepaid Expenses	<u>52,761.56</u>
Total Other Current Assets	<u>52,761.56</u>
Total Current Assets	1996866.87
Other Assets	
15700 · Inventory	<u>46,479.23</u>
Total Other Assets	<u>46,479.23</u>
TOTAL ASSETS	<u><u>2043346.10</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	<u>12,349.85</u>
Total Accounts Payable	12,349.85
Other Current Liabilities	
2100 · Payroll Liabilities	-569.27
21800 · FICA & Withholding Pa...	-612.47
21825 · Child Support Payable	-257.09
21950 · Due to Capital Projects F...	<u>13,609.14</u>
Total Other Current Liabilities	<u>12,170.31</u>
Total Current Liabilities	<u>24,520.16</u>
Total Liabilities	24,520.16

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Accrual Basis

Flagler Estates Road and Water Control District
Balance Sheet
As of March 31, 2017

	<u>Mar 31, 17</u>
Equity	
27000 · Fund Balance - Reserved fo...	46,479.23
27100 · Fund Balance - Undesignated	1749844.43
Net Income	<u>222,502.28</u>
Total Equity	<u>2018825.94</u>
TOTAL LIABILITIES & EQUITY	<u>2043346.10</u>

Flagler Estates Road and Water Control District
Balance Sheet
As of March 31, 2017

	<u>Mar 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	
10100 · Cash-CCB General Fund-5401	1,068,905.81
10105 · CCB Emergency Reserve-3101	452,859.45
10110 · CCB Operating Reserve-5601	311,600.09
10125 · Cash - State Board of Admin	110,239.39
10200 · Petty Cash	500.68
	<hr/>
Total 10000 · CASH	1,944,105.42
10126 · State Board of Admin - B Pool	
10127 · Valuation Analysis	-0.11
	<hr/>
Total 10126 · State Board of Admin - B...	-0.11
Total Checking/Savings	1,944,105.31
Other Current Assets	
15500 · Prepaid Expenses	52,761.56
	<hr/>
Total Other Current Assets	52,761.56
Total Current Assets	1,996,866.87
Other Assets	
15700 · Inventory	46,479.23
	<hr/>
Total Other Assets	46,479.23
TOTAL ASSETS	<u><u>2,043,346.10</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	12,349.85
	<hr/>
Total Accounts Payable	12,349.85

Flagler Estates Road and Water Control District
Balance Sheet
As of March 31, 2017

	<u>Mar 31, 17</u>
Other Current Liabilities	
2100 · Payroll Liabilities	
2110 · The Hartford Loan Repayment	60.57
2100 · Payroll Liabilities - Other	-629.84
	<hr/>
Total 2100 · Payroll Liabilities	-569.27
21800 · FICA & Withholding Payable	-612.47
21825 · Child Support Payable	-257.09
21950 · Due to Capital Projects Fund	13,609.14
	<hr/>
Total Other Current Liabilities	12,170.31
	<hr/>
Total Current Liabilities	24,520.16
	<hr/>
Total Liabilities	24,520.16
Equity	
27000 · Fund Balance - Reserved for Inv	46,479.23
27100 · Fund Balance - Undesignated	1,749,844.43
Net Income	222,502.28
	<hr/>
Total Equity	2,018,825.94
	<hr/>
TOTAL LIABILITIES & EQUITY	<u><u>2,043,346.10</u></u>

Flagler Estates Road and Water Control District
Profit & Loss
March 2017

	<u>Mar 17</u>	<u>Oct '16 - Mar ...</u>
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	49,872.50	617,048.20
33825 · Excess Fees - St Johns Cou...	0.00	5,556.59
34195 · Culvert Installation - Pack...	3,768.98	19,372.65
34197 · Copies, Maps and Other	0.00	336.97
34199 · Move On/Off Permit	170.00	510.00
36110 · Interest Earned Capital City	79.42	482.43
36120 · Interest Earned - SBA	0.00	416.16
36990 · Miscellaneous Revenues	0.00	121.09
Total Income	<u>53,890.90</u>	<u>643,844.09</u>
Gross Profit	53,890.90	643,844.09
Expense		
51000 · Personal Services	44,034.75	246,975.17
53000 · Operating Expenses	19,575.27	136,945.07
56000 · Capital Outlay	6,615.90	36,410.02
57000 · Debt Service	0.00	-45.92
6560 · Payroll Expenses	123.60	1,057.47
Total Expense	<u>70,349.52</u>	<u>421,341.81</u>
Net Ordinary Income	<u>-16,458.62</u>	<u>222,502.28</u>
Net Income	<u>-16,458.62</u>	<u>222,502.28</u>

Flagler Estates Road and Water Control District
Profit & Loss
 March 2017

	Mar 17	Oct '16 - Mar 17
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	49,872.50	617,048.20
33825 · Excess Fees - St Johns County	0.00	5,556.59
34195 · Culvert Installation - Packages	3,768.98	19,372.65
34197 · Copies, Maps and Other	0.00	336.97
34199 · Move On/Off Permit	170.00	510.00
36110 · Interest Earned Capital City	79.42	482.43
36120 · Interest Earned - SBA	0.00	416.16
36990 · Miscellaneous Revenues	0.00	121.09
Total Income	53,890.90	643,844.09
Gross Profit	53,890.90	643,844.09
Expense		
51000 · Personal Services		
51100 · Supervisors Fees	84.38	511.95
51200 · Salary and Wages	29,605.73	146,572.05
51210 · Vacation	2,869.71	7,124.56
51220 · Sick	1,027.85	3,243.78
51230 · Holiday	0.00	7,892.20
52100 · FICA Taxes	2,071.13	10,200.92
52150 · Payroll Taxes - Medicare	484.38	2,385.69
52200 · Retirement	0.00	6,670.68
52300 · Life and Health Insurance		
52300 · Life and Health Insurance - Ot...	7,742.15	57,251.97
Total 52300 · Life and Health Insurance	7,742.15	57,251.97
52400 · Unemployment Compensation	149.42	1,123.37
52450 · Workers Compensation Insurance	0.00	3,923.00
52460 · Drug & Alcohol Testing	0.00	75.00
Total 51000 · Personal Services	44,034.75	246,975.17
53000 · Operating Expenses		
53131 · Services - Engineering	0.00	80.00
53132 · Vegetation Control	0.00	4,289.15
53154 · Legal	2,333.33	16,083.31
53155 · Legal Advertisement	0.00	374.76
53200 · Accounting	750.00	5,443.42
53225 · Auditing	0.00	1,702.06
54000 · Travel & Per Diem	159.44	789.64
54010 · Continuing Education & Seminars	0.00	187.00
54100 · Telephone	342.08	4,669.76
54251 · Postage	0.00	121.31
54252 · Fuel & Oil	3,833.08	20,805.78

Flagler Estates Road and Water Control District
Profit & Loss
March 2017

	<u>Mar 17</u>	<u>Oct '16 - Mar 17</u>
54300 · Utilities		
54300 · Utilities - Other	519.67	2,338.58
Total 54300 · Utilities	519.67	2,338.58
54500 · Insurance	671.00	671.00
54600 · Shop Expense	604.52	7,437.43
54659 · Equipment Maintenance		
54659 · Equipment Maintenance - Other	3,703.77	32,892.51
Total 54659 · Equipment Maintenance	3,703.77	32,892.51
55152 · Office Supplies	607.40	2,490.10
55153 · Admin Fees, Licenses, Permits	0.00	3,000.00
55154 · Facility Maintenance & Repairs	397.11	2,280.33
55155 · Publishing & Printing	4,628.14	4,628.14
55225 · Collection Expense-St Johns	493.40	5,986.82
55230 · Collection Discounts - SJC	532.33	20,673.97
Total 53000 · Operating Expenses	19,575.27	136,945.07
56000 · Capital Outlay		
56466 · Drainage Control	5,789.40	24,040.97
56467 · Road repairs	0.00	4,200.00
56468 · Signage	826.50	8,169.05
Total 56000 · Capital Outlay	6,615.90	36,410.02
57000 · Debt Service		
57471 · Principal Payments	0.00	-45.92
Total 57000 · Debt Service	0.00	-45.92
6560 · Payroll Expenses	123.60	1,057.47
Total Expense	70,349.52	421,341.81
Net Ordinary Income	-16,458.62	222,502.28
Net Income	<u><u>-16,458.62</u></u>	<u><u>222,502.28</u></u>

Profit & Loss

January through March 2017

	<u>Jan 17</u>	<u>Feb 17</u>	<u>Mar 17</u>	<u>TOTAL</u>
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	68,828.94	91,239.78	49,872.50	209941.22
33825 · Excess Fees - St Johns Cou...	3,142.98	0.00	0.00	3,142.98
34195 · Culvert Installation - Pack...	5,899.21	3,160.92	3,768.98	12,829.11
34197 · Copies, Maps and Other	336.97	0.00	0.00	336.97
34199 · Move On/Off Permit	85.00	0.00	170.00	255.00
36110 · Interest Earned Capital City	122.41	71.93	79.42	273.76
36120 · Interest Earned - SBA	92.87	81.98	0.00	174.85
36990 · Miscellaneous Revenues	48.16	28.26	0.00	76.42
Total Income	<u>78,556.54</u>	<u>94,582.87</u>	<u>53,890.90</u>	<u>227030.31</u>
Gross Profit	78,556.54	94,582.87	53,890.90	227030.31
Expense				
51000 · Personal Services	39,474.08	35,115.63	44,034.75	118624.46
53000 · Operating Expenses	12,535.13	19,361.22	19,575.27	51,471.62
56000 · Capital Outlay	21,182.35	3,222.00	6,615.90	31,020.25
6560 · Payroll Expenses	0.00	70.00	123.60	193.60
Total Expense	<u>73,191.56</u>	<u>57,768.85</u>	<u>70,349.52</u>	<u>201309.93</u>
Net Ordinary Income	<u>5,364.98</u>	<u>36,814.02</u>	<u>-16,458.62</u>	<u>25,720.38</u>
Net Income	<u>5,364.98</u>	<u>36,814.02</u>	<u>-16,458.62</u>	<u>25,720.38</u>

	Jan 17	Feb 17	Mar 17	TOTAL
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	68,828.94	91,239.78	49,872.50	209,941.22
33825 · Excess Fees - St Johns County	3,142.98	0.00	0.00	3,142.98
34195 · Culvert Installation - Packages	5,899.21	3,160.92	3,768.98	12,829.11
34197 · Copies, Maps and Other	336.97	0.00	0.00	336.97
34199 · Move On/Off Permit	85.00	0.00	170.00	255.00
36110 · Interest Earned Capital City	122.41	71.93	79.42	273.76
36120 · Interest Earned - SBA	92.87	81.98	0.00	174.85
36990 · Miscellaneous Revenues	48.16	28.26	0.00	76.42
Total Income	78,556.54	94,582.87	53,890.90	227,030.31
Gross Profit	78,556.54	94,582.87	53,890.90	227,030.31
Expense				
51000 · Personal Services				
51100 · Supervisors Fees	71.89	53.14	84.38	209.41
51200 · Salary and Wages	22,380.76	24,907.53	29,605.73	76,894.02
51210 · Vacation	553.95	1,054.31	2,869.71	4,477.97
51220 · Sick	40.00	410.97	1,027.85	1,478.82
51230 · Holiday	3,261.60	0.00	0.00	3,261.60
52100 · FICA Taxes	1,615.92	1,623.24	2,071.13	5,310.29
52150 · Payroll Taxes - Medicare	377.93	379.60	484.38	1,241.91
52300 · Life and Health Insurance				
52300 · Life and Health Insurance - ...	6,702.56	6,345.74	7,742.15	20,790.45
Total 52300 · Life and Health Insura...	6,702.56	6,345.74	7,742.15	20,790.45
52400 · Unemployment Compensation	546.47	306.10	149.42	1,001.99
52450 · Workers Compensation Insu...	3,923.00	0.00	0.00	3,923.00
52460 · Drug & Alcohol Testing	0.00	35.00	0.00	35.00
Total 51000 · Personal Services	39,474.08	35,115.63	44,034.75	118,624.46
53000 · Operating Expenses				
53154 · Legal	2,333.33	2,333.33	2,333.33	6,999.99
53155 · Legal Advertisement	0.00	43.80	0.00	43.80
53200 · Accounting	1,037.50	843.42	750.00	2,630.92
54000 · Travel & Per Diem	84.00	89.36	159.44	332.80
54010 · Continuing Education & Se...	0.00	187.00	0.00	187.00
54100 · Telephone	341.96	342.08	342.08	1,026.12
54252 · Fuel & Oil	0.00	5,239.32	3,833.08	9,072.40
54300 · Utilities				
54300 · Utilities - Other	344.40	138.45	519.67	1,002.52
Total 54300 · Utilities	344.40	138.45	519.67	1,002.52
54500 · Insurance	0.00	0.00	671.00	671.00
54600 · Shop Expense	1,173.76	2,141.38	604.52	3,919.66
54659 · Equipment Maintenance				
54659 · Equipment Maintenance - ...	3,391.71	4,720.45	3,703.77	11,815.93
Total 54659 · Equipment Maintenance	3,391.71	4,720.45	3,703.77	11,815.93
55152 · Office Supplies	413.94	34.18	607.40	1,055.52
55154 · Facility Maintenance & Rep...	388.69	0.00	397.11	785.80
55155 · Publishing & Printing	0.00	0.00	4,628.14	4,628.14
55225 · Collection Expense-St Johns	696.43	888.80	493.40	2,078.63
55230 · Collection Discounts - SJC	2,329.41	2,359.65	532.33	5,221.39
Total 53000 · Operating Expenses	12,535.13	19,361.22	19,575.27	51,471.62
56000 · Capital Outlay				
56466 · Drainage Control	13,017.40	3,222.00	5,789.40	22,028.80
56467 · Road repairs	4,200.00	0.00	0.00	4,200.00
56468 · Signage	3,964.95	0.00	826.50	4,791.45
Total 56000 · Capital Outlay	21,182.35	3,222.00	6,615.90	31,020.25

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Accrual Basis

Flagler Estates Road and Water Control District
Profit & Loss
January through March 2017

	Jan 17	Feb 17	Mar 17	TOTAL
6560 · Payroll Expenses	0.00	70.00	123.60	193.60
Total Expense	73,191.56	57,768.85	70,349.52	201,309.93
Net Ordinary Income	5,364.98	36,814.02	-16,458.62	25,720.38
Net Income	5,364.98	36,814.02	-16,458.62	25,720.38

Flagler Estates Road and Water Control District
Budget vs. Actual
March 2017

	<u>Mar 17</u>	<u>Budget</u>	<u>\$ Over Bud...</u>
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	49,872.50	107,438.14	-57,565.64
34190 · Culvert Permit Fees	0.00	200.00	-200.00
34195 · Culvert Installation - Pack...	3,768.98	0.00	3,768.98
34197 · Copies, Maps and Other	0.00	7.22	-7.22
34199 · Move On/Off Permit	170.00	0.00	170.00
36110 · Interest Earned Capital City	79.42	79.65	-0.23
36120 · Interest Earned - SBA	0.00	10.53	-10.53
36990 · Miscellaneous Revenues	0.00	8.70	-8.70
Total Income	<u>53,890.90</u>	<u>107,744.24</u>	<u>-53,853.34</u>
Gross Profit	53,890.90	107,744.24	-53,853.34
Expense			
51000 · Personal Services	44,034.75	97,905.77	-53,871.02
53000 · Operating Expenses	19,575.27	41,412.94	-21,837.67
56000 · Capital Outlay	6,615.90		
6560 · Payroll Expenses	123.60		
Total Expense	<u>70,349.52</u>	<u>139,318.71</u>	<u>-68,969.19</u>
Net Ordinary Income	<u>-16,458.62</u>	<u>-31,574.47</u>	<u>15,115.85</u>
Net Income	<u>-16,458.62</u>	<u>-31,574.47</u>	<u>15,115.85</u>

Flagler Estates Road and Water Control District
Budget vs. Actual
March 2017

	Mar 17	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	49,872.50	107,438.14	-57,565.64
34190 · Culvert Permit Fees	0.00	200.00	-200.00
34195 · Culvert Installation - Packages	3,768.98	0.00	3,768.98
34197 · Copies, Maps and Other	0.00	7.22	-7.22
34199 · Move On/Off Permit	170.00	0.00	170.00
36110 · Interest Earned Capital City	79.42	79.65	-0.23
36120 · Interest Earned - SBA	0.00	10.53	-10.53
36990 · Miscellaneous Revenues	0.00	8.70	-8.70
Total Income	53,890.90	107,744.24	-53,853.34
Gross Profit	53,890.90	107,744.24	-53,853.34
Expense			
51000 · Personal Services			
51100 · Supervisors Fees	84.38	114.39	-30.01
51200 · Salary and Wages	29,605.73	30,433.46	-827.73
51210 · Vacation	2,869.71	313.47	2,556.24
51220 · Sick	1,027.85	845.20	182.65
52100 · FICA Taxes	2,071.13	1,806.31	264.82
52150 · Payroll Taxes - Medicare	484.38	422.45	61.93
52200 · Retirement	0.00	57,000.00	-57,000.00
52300 · Life and Health Insurance			
52300 · Life and Health Insurance - ...	7,742.15	6,555.66	1,186.49
Total 52300 · Life and Health Insurance	7,742.15	6,555.66	1,186.49
52400 · Unemployment Compensation	149.42	414.83	-265.41
Total 51000 · Personal Services	44,034.75	97,905.77	-53,871.02
53000 · Operating Expenses			
53154 · Legal	2,333.33	2,545.20	-211.87
53155 · Legal Advertisement	0.00	43.02	-43.02
53200 · Accounting	750.00	981.75	-231.75
54000 · Travel & Per Diem	159.44	164.28	-4.84
54100 · Telephone	342.08	230.00	112.08
54252 · Fuel & Oil	3,833.08	0.00	3,833.08
54300 · Utilities			
54300 · Utilities - Other	519.67	299.44	220.23
Total 54300 · Utilities	519.67	299.44	220.23
54500 · Insurance	671.00	73.50	597.50
54600 · Shop Expense	604.52	1,276.80	-672.28
54659 · Equipment Maintenance			
54659 · Equipment Maintenance - Ot...	3,703.77	17,136.00	-13,432.23
Total 54659 · Equipment Maintenance	3,703.77	17,136.00	-13,432.23
55152 · Office Supplies	607.40	291.25	316.15
55154 · Facility Maintenance & Repairs	397.11	201.50	195.61
55155 · Publishing & Printing	4,628.14	4,500.00	128.14
55225 · Collection Expense-St Johns	493.40	1,052.80	-559.40
55230 · Collection Discounts - SJC	532.33	617.40	-85.07
55275 · Collection Expense - SJPA	0.00	12,000.00	-12,000.00
Total 53000 · Operating Expenses	19,575.27	41,412.94	-21,837.67

Flagler Estates Road and Water Control District
Budget vs. Actual
March 2017

	<u>Mar 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>
56000 · Capital Outlay			
56466 · Drainage Control	5,789.40		
56468 · Signage	826.50		
Total 56000 · Capital Outlay	6,615.90		
6560 · Payroll Expenses	123.60		
Total Expense	70,349.52	139,318.71	-68,969.19
Net Ordinary Income	-16,458.62	-31,574.47	15,115.85
Net Income	<u><u>-16,458.62</u></u>	<u><u>-31,574.47</u></u>	<u><u>15,115.85</u></u>

Budget vs. Actual

	<u>Oct '16 - Mar ...</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	617,048.20	695,676.37	-78,628.17
33825 · Excess Fees - St Johns County	5,556.59		
34190 · Culvert Permit Fees	0.00	300.00	-300.00
34195 · Culvert Installation - Packages	19,372.65	5,781.00	13,591.65
34196 · Maintenance, Repairs & Dam...	0.00	155.10	-155.10
34197 · Copies, Maps and Other	336.97	108.31	228.66
34199 · Move On/Off Permit	510.00	100.02	409.98
36110 · Interest Earned Capital City	482.43	440.82	41.61
36120 · Interest Earned - SBA	416.16	44.73	371.43
36132 · Interest Income - St Johns	0.00	80.70	-80.70
36990 · Miscellaneous Revenues	121.09	26.10	94.99
Total Income	<u>643,844.09</u>	<u>702,713.15</u>	<u>-58,869.06</u>
Gross Profit	643,844.09	702,713.15	-58,869.06
Expense			
51000 · Personal Services	246,975.17	315,279.07	-68,303.90
53000 · Operating Expenses	136,945.07	133,624.66	3,320.41
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	<u>421,341.81</u>	<u>514,203.73</u>	<u>-92,861.92</u>
Net Ordinary Income	<u>222,502.28</u>	<u>188,509.42</u>	<u>33,992.86</u>
Net Income	<u><u>222,502.28</u></u>	<u><u>188,509.42</u></u>	<u><u>33,992.86</u></u>

Flagler Estates Road and Water Control District
Budget vs. Actual

October 2016 through March 2017

	Oct '16 - Mar 17	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	617,048.20	695,676.37	-78,628.17
33825 · Excess Fees - St Johns County	5,556.59		
34190 · Culvert Permit Fees	0.00	300.00	-300.00
34195 · Culvert Installation - Packages	19,372.65	5,781.00	13,591.65
34196 · Maintenance, Repairs & Damages	0.00	155.10	-155.10
34197 · Copies, Maps and Other	336.97	108.31	228.66
34199 · Move On/Off Permit	510.00	100.02	409.98
36110 · Interest Earned Capital City	482.43	440.82	41.61
36120 · Interest Earned - SBA	416.16	44.73	371.43
36132 · Interest Income - St Johns	0.00	80.70	-80.70
36990 · Miscellaneous Revenues	121.09	26.10	94.99
Total Income	643,844.09	702,713.15	-58,869.06
Gross Profit	643,844.09	702,713.15	-58,869.06
Expense			
51000 · Personal Services			
51100 · Supervisors Fees	511.95	458.37	53.58
51200 · Salary and Wages	146,572.05	158,446.72	-11,874.67
51210 · Vacation	7,124.56	11,893.95	-4,769.39
51220 · Sick	3,243.78	2,418.88	824.90
51230 · Holiday	7,892.20	8,113.96	-221.76
52100 · FICA Taxes	10,200.92	11,563.86	-1,362.94
52150 · Payroll Taxes - Medicare	2,385.69	2,704.47	-318.78
52200 · Retirement	6,670.68	57,000.00	-50,329.32
52300 · Life and Health Insurance			
52300 · Life and Health Insurance - ...	57,251.97	35,849.88	21,402.09
Total 52300 · Life and Health Insurance	57,251.97	35,849.88	21,402.09
52400 · Unemployment Compensation	1,123.37	2,756.98	-1,633.61
52450 · Workers Compensation Insura...	3,923.00	24,072.00	-20,149.00
52460 · Drug & Alcohol Testing	75.00		
Total 51000 · Personal Services	246,975.17	315,279.07	-68,303.90
53000 · Operating Expenses			
53131 · Services - Engineering	80.00	220.72	-140.72
53132 · Vegetation Control	4,289.15	0.00	4,289.15
53154 · Legal	16,083.31	12,726.00	3,357.31
53155 · Legal Advertisement	374.76	426.69	-51.93
53200 · Accounting	5,443.42	6,076.00	-632.58
53225 · Auditing	1,702.06	0.00	1,702.06
54000 · Travel & Per Diem	789.64	534.00	255.64
54010 · Continuing Education & Semi...	187.00	500.00	-313.00
54100 · Telephone	4,669.76	2,509.60	2,160.16
54251 · Postage	121.31	250.00	-128.69
54252 · Fuel & Oil	20,805.78	23,320.00	-2,514.22
54300 · Utilities			
54300 · Utilities - Other	2,338.58	1,898.10	440.48
Total 54300 · Utilities	2,338.58	1,898.10	440.48
54500 · Insurance	671.00	448.00	223.00
54600 · Shop Expense	7,437.43	4,880.80	2,556.63

Flagler Estates Road and Water Control District
Budget vs. Actual
 October 2016 through March 2017

	Oct '16 - Mar 17	Budget	\$ Over Budget
54659 · Equipment Maintenance			
54659 · Equipment Maintenance - Ot...	32,892.51	28,506.00	4,386.51
Total 54659 · Equipment Maintenance	32,892.51	28,506.00	4,386.51
55152 · Office Supplies	2,490.10	1,959.75	530.35
55153 · Admin Fees, Licenses, Permits	3,000.00	1,958.20	1,041.80
55154 · Facility Maintenance & Repairs	2,280.33	1,209.50	1,070.83
55155 · Publishing & Printing	4,628.14	4,500.00	128.14
55225 · Collection Expense-St Johns	5,986.82	6,683.20	-696.38
55230 · Collection Discounts - SJC	20,673.97	21,000.00	-326.03
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	136,945.07	133,624.66	3,320.41
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	421,341.81	514,203.73	-92,861.92
Net Ordinary Income	222,502.28	188,509.42	33,992.86
Net Income	<u>222,502.28</u>	<u>188,509.42</u>	<u>33,992.86</u>

FERWCD - Capital Projects Fund
Balance Sheet
As of March 31, 2017

	<u>Mar 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
10120 · CCB Capital Improvement ...	251,484.08
Total Checking/Savings	251,484.08
Other Current Assets	
Inventory	156,390.00
12000 · Due From General Fund	13,608.99
Total Other Current Assets	169,998.99
Total Current Assets	421,483.07
TOTAL ASSETS	421,483.07
LIABILITIES & EQUITY	
Equity	
Reserve for Inventory	156,390.00
32000 · Retained Earnings-Fund Bal...	348,501.53
Net Income	-83,408.46
Total Equity	421,483.07
TOTAL LIABILITIES & EQUITY	421,483.07

FERWCD - Capital Projects Fund
Profit & Loss
March 2017

	<u>Mar 17</u>	<u>Oct '16 - Mar ...</u>
Ordinary Income/Expense		
Income		
31125 · CIP Assessment Collect...	13,894.92	171,915.10
36120 · Interest Income - CCB	10.04	54.05
Total Income	<u>13,904.96</u>	<u>171,969.15</u>
Expense		
55230 · SJC - Collection Exp	148.31	1,270.77
55235 · SJC Assessment Discount	0.00	5,424.80
55275 · Collection Expense	137.47	-802.37
56460 · Paving and Stabilization	0.00	249,497.79
Total Expense	<u>285.78</u>	<u>255,390.99</u>
Net Ordinary Income	13,619.18	-83,421.84
Other Income/Expense		
Other Income		
31130 · Excess Fees - SJC	0.00	13.38
Total Other Income	<u>0.00</u>	<u>13.38</u>
Net Other Income	<u>0.00</u>	<u>13.38</u>
Net Income	<u><u>13,619.18</u></u>	<u><u>-83,408.46</u></u>

FERWCD - Capital Projects Fund
Budget vs. Actual
 October 2016 through March 2017

	<u>Oct '16 - Mar ...</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
31125 · CIP Assessment Collect...	171,915.10	228,992.00	-57,076.90
36120 · Interest Income - CCB	54.05	57.01	-2.96
Total Income	<u>171,969.15</u>	<u>229,049.01</u>	<u>-57,079.86</u>
Expense			
55230 · SJC - Collection Exp	1,270.77	2,275.60	-1,004.83
55235 · SJC Assessment Discount	5,424.80	3,919.17	1,505.63
55275 · Collection Expense	-802.37	388.22	-1,190.59
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 ...	0.00	70,000.00	-70,000.00
Total Expense	<u>255,390.99</u>	<u>326,582.99</u>	<u>-71,192.00</u>
Net Ordinary Income	<u>-83,421.84</u>	<u>-97,533.98</u>	<u>14,112.14</u>
Other Income/Expense			
Other Income			
31130 · Excess Fees - SJC	13.38	17.67	-4.29
Total Other Income	<u>13.38</u>	<u>17.67</u>	<u>-4.29</u>
Net Other Income	<u>13.38</u>	<u>17.67</u>	<u>-4.29</u>
Net Income	<u>-83,408.46</u>	<u>-97,516.31</u>	<u>14,107.85</u>