# Flagler Estates Road and Water Control District
## Balance Sheet
As of June 30, 2016

| | Jun 30, 16 |
|---|---|
| **ASSETS** | |
| **Current Assets** | |
| **Checking/Savings** | |
| **10000 · CASH** | 1,929,237.88 |
| **10126 · State Board of Admin - B Pool** | -0.11 |
| **Total Checking/Savings** | 1,929,237.77 |
| **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** | 1,982,143.77 |
| **Other Assets** | |
| **15700 · Inventory** | 46,479.23 |
| **Total Other Assets** | 46,479.23 |
| **TOTAL ASSETS** | **2,028,623.00** |
| **LIABILITIES & EQUITY** | |
| **Liabilities** | |
| **Current Liabilities** | |
| **Accounts Payable** | |
| **20200 · Accounts Payable** | 13,485.40 |
| **Total Accounts Payable** | 13,485.40 |
| **Other Current Liabilities** | |
| **2100 · Payroll Liabilities** | -1,723.57 |
| **21800 · FICA & Withholding Payable** | -1,351.17 |
| **21825 · Child Support Payable** | -258.59 |
| **21950 · Due to Capital Projects Fund** | 17,824.59 |
| **Total Other Current Liabilities** | 14,491.26 |
| **Total Current Liabilities** | 27,976.66 |

**Flagler Estates Road and Water Control District**

## Balance Sheet

**As of June 30, 2016**

| | Jun 30, 16 |
|---|---|
| **Total Liabilities** | 27,976.66 |
| **Equity** | |
| **27000 · Fund Balance - Reserved for Inv** | 46,479.23 |
| **27100 · Fund Balance - Undesignated** | 1,701,782.24 |
| **Net Income** | 252,384.87 |
| **Total Equity** | 2,000,646.34 |
| **TOTAL LIABILITIES & EQUITY** | **2,028,623.00** |

# Flagler Estates Road and Water Control District
## Balance Sheet
**As of June 30, 2016**

| | | |
|---|---|---|
| | | **Jun 30, 16** |
| **ASSETS** | | |
| **Current Assets** | | |
| **Checking/Savings** | | |
| **10000 · CASH** | | |
| **10100 · Cash-CCB General Fund-5401** | 1,054,938.62 | |
| **10105 · CCB Emergency Reserve-3101** | 452,689.82 | |
| **10110 · CCB Operating Reserve-5601** | 311,482.37 | |
| **10125 · Cash - State Board of Admin** | 109,625.39 | |
| **10200 · Petty Cash** | 501.68 | |
| **Total 10000 · CASH** | | 1,929,237.88 |
| **10126 · State Board of Admin - B Pool** | | |
| **10127 · Valuation Analysis** | -0.11 | |
| **Total 10126 · State Board of Admin - B ...** | | -0.11 |
| **Total Checking/Savings** | | 1,929,237.77 |
| **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** | | 1,982,143.77 |
| **Other Assets** | | |
| **15700 · Inventory** | | 46,479.23 |
| **Total Other Assets** | | 46,479.23 |
| **TOTAL ASSETS** | | **2,028,623.00** |
| **LIABILITIES & EQUITY** | | |
| **Liabilities** | | |
| **Current Liabilities** | | |
| **Accounts Payable** | | |
| **20200 · Accounts Payable** | | 13,485.40 |
| **Total Accounts Payable** | | 13,485.40 |

# Flagler Estates Road and Water Control District
## Balance Sheet
### As of June 30, 2016

| | Jun 30, 16 |
|---|---|
| **Other Current Liabilities** | |
| **2100 · Payroll Liabilities** | |
| **2100 · Payroll Liabilities - Other** | -1,723.57 |
| **Total 2100 · Payroll Liabilities** | -1,723.57 |
| **21800 · FICA & Withholding Payable** | -1,351.17 |
| **21825 · Child Support Payable** | -258.59 |
| **21950 · Due to Capital Projects Fund** | 17,824.59 |
| **Total Other Current Liabilities** | 14,491.26 |
| **Total Current Liabilities** | 27,976.66 |
| **Total Liabilities** | 27,976.66 |
| **Equity** | |
| **27000 · Fund Balance - Reserved for Inv** | 46,479.23 |
| **27100 · Fund Balance - Undesignated** | 1,701,782.24 |
| **Net Income** | 252,384.87 |
| **Total Equity** | 2,000,646.34 |
| **TOTAL LIABILITIES & EQUITY** | **2,028,623.00** |

# Flagler Estates Road and Water Control District
## Profit & Loss
**June 2016**

| | Jun 16 | Oct '15 - Jun ... |
|---|---|---|
| **Ordinary Income/Expense** | | |
| **Income** | | |
| **31125 · Taxes - St Johns County** | 62,766.56 | 780,251.48 |
| **33825 · Excess Fees - St Johns County** | 1,856.79 | 11,908.41 |
| **34190 · Culvert Permit Fees** | 0.00 | 375.00 |
| **34195 · Culvert Installation - Packages** | 1,577.50 | 15,531.16 |
| **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** | 75.55 | 665.79 |
| **36120 · Interest Earned - SBA** | 60.38 | 560.29 |
| **36132 · Interest Income - St Johns** | 9.58 | 49.64 |
| **36990 · Miscellaneous Revenues** | 0.00 | 127.68 |
| **Total Income** | 66,346.36 | 810,008.98 |
| **Gross Profit** | 66,346.36 | 810,008.98 |
| **Expense** | | |
| **51000 · Personal Services** | 43,939.48 | 328,953.38 |
| **53000 · Operating Expenses** | 23,092.97 | 195,449.84 |
| **56000 · Capital Outlay** | 19,900.00 | 33,150.89 |
| **6560 · Payroll Expenses** | 0.00 | 70.00 |
| **Total Expense** | 86,932.45 | 557,624.11 |
| **Net Ordinary Income** | -20,586.09 | 252,384.87 |
| **Net Income** | **-20,586.09** | **252,384.87** |

**Flagler Estates Road and Water Control District**
# Profit & Loss
**June 2016**

| | Jun 16 | Oct '15 - Jun 16 |
|---|---|---|
| **Ordinary Income/Expense** | | |
| **Income** | | |
| **31125 · Taxes - St Johns County** | 62,766.56 | 780,251.48 |
| **33825 · Excess Fees - St Johns County** | 1,856.79 | 11,908.41 |
| **34190 · Culvert Permit Fees** | 0.00 | 375.00 |
| **34195 · Culvert Installation - Packages** | 1,577.50 | 15,531.16 |
| **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** | 75.55 | 665.79 |
| **36120 · Interest Earned - SBA** | 60.38 | 560.29 |
| **36132 · Interest Income - St Johns** | 9.58 | 49.64 |
| **36990 · Miscellaneous Revenues** | 0.00 | 127.68 |
| **Total Income** | 66,346.36 | 810,008.98 |
| **Gross Profit** | 66,346.36 | 810,008.98 |
| **Expense** | | |
| **51000 · Personal Services** | | |
| **51100 · Supervisors Fees** | 240.63 | 1,166.93 |
| **51200 · Salary and Wages** | 25,470.30 | 194,350.24 |
| **51210 · Vacation** | 1,678.55 | 39,180.19 |
| **51220 · Sick** | 728.00 | 5,166.28 |
| **51230 · Holiday** | 1,439.90 | 8,203.80 |
| **52100 · FICA Taxes** | 1,813.58 | 15,229.64 |
| **52150 · Payroll Taxes - Medicare** | 424.13 | 3,561.77 |
| **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 - ...** | 12,062.74 | 62,444.16 |
| **Total 52300 · Life and Health Insurance** | 12,062.74 | 59,650.54 |
| **52400 · Unemployment Compensation** | 81.65 | 1,134.99 |
| **52450 · Workers Compensation Insura...** | 0.00 | 694.00 |
| **52460 · Drug & Alcohol Testing** | 0.00 | 115.00 |
| **Total 51000 · Personal Services** | 43,939.48 | 328,953.38 |
| **53000 · Operating Expenses** | | |
| **53131 · Services - Engineering** | 125.00 | 881.74 |
| **53132 · Vegetation Control** | 0.00 | 10,190.92 |
| **53133 · Surveying** | 1,400.00 | 1,400.00 |
| **53154 · Legal** | 2,083.33 | 16,666.64 |
| **53155 · Legal Advertisement** | 0.00 | 746.95 |
| **53200 · Accounting** | 3,150.00 | 10,961.25 |
| **53225 · Auditing** | 3,500.00 | 3,500.00 |
| **54000 · Travel & Per Diem** | 68.58 | 968.42 |
| **54010 · Continuing Education & Semin...** | 0.00 | 577.00 |

**Flagler Estates Road and Water Control District**

**Profit & Loss**

**June 2016**

| | Jun 16 | Oct '15 - Jun 16 |
|---|---|---|
| 54100 · Telephone | 364.12 | 4,051.01 |
| 54251 · Postage | 0.00 | 128.69 |
| 54252 · Fuel & Oil | 5,541.50 | 28,344.70 |
| 54300 · Utilities | | |
| 54300 · Utilities - Other | 548.19 | 2,909.11 |
| Total 54300 · Utilities | 548.19 | 2,909.11 |
| 54500 · Insurance | 0.00 | 802.00 |
| 54600 · Shop Expense | 214.26 | 6,675.02 |
| 54658 · Equipment Rental | 0.00 | 433.92 |
| 54659 · Equipment Maintenance | | |
| 54659 · Equipment Maintenance - Ot... | 4,845.52 | 55,196.90 |
| Total 54659 · Equipment Maintenance | 4,845.52 | 55,196.90 |
| 55152 · Office Supplies | 44.84 | 2,040.21 |
| 55153 · Admin Fees, Licenses, Permits | 25.00 | 1,194.94 |
| 55154 · Facility Maintenance & Repairs | 536.39 | 3,170.47 |
| 55155 · Publishing & Printing | 0.00 | 4,476.02 |
| 55225 · Collection Expense-St Johns | 646.24 | 7,681.02 |
| 55230 · Collection Discounts - SJC | 0.00 | 20,894.77 |
| 55275 · Collection Expense - SJPA | 0.00 | 11,099.95 |
| 55459 · Other Current Charges | 0.00 | 458.19 |
| Total 53000 · Operating Expenses | 23,092.97 | 195,449.84 |
| 56000 · Capital Outlay | | |
| 56466 · Drainage Control | 19,900.00 | 33,150.89 |
| Total 56000 · Capital Outlay | 19,900.00 | 33,150.89 |
| 6560 · Payroll Expenses | 0.00 | 70.00 |
| Total Expense | 86,932.45 | 557,624.11 |
| Net Ordinary Income | -20,586.09 | 252,384.87 |
| **Net Income** | **-20,586.09** | **252,384.87** |

# Flagler Estates Road and Water Control District
## Profit & Loss
### April through June 2016

| | Apr 16 | May 16 | Jun 16 | TOTAL |
|---|---|---|---|---|
| **Ordinary Income/Expense** | | | | |
| **Income** | | | | |
| **31125 · Taxes - St Johns County** | 51,462.86 | 0.00 | 62,766.56 | 114,229.42 |
| **33825 · Excess Fees - St Johns Cou...** | 3,066.26 | 0.00 | 1,856.79 | 4,923.05 |
| **34195 · Culvert Installation - Pack...** | 1,038.75 | 2,117.07 | 1,577.50 | 4,733.32 |
| **34197 · Copies, Maps and Other** | 8.00 | 0.00 | 0.00 | 8.00 |
| **34199 · Move On/Off Permit** | 170.00 | 0.00 | 0.00 | 170.00 |
| **36110 · Interest Earned Capital City** | 78.31 | 78.60 | 75.55 | 232.46 |
| **36120 · Interest Earned - SBA** | 218.07 | 55.77 | 60.38 | 334.22 |
| **36132 · Interest Income - St Johns** | 0.00 | 0.00 | 9.58 | 9.58 |
| **Total Income** | 56,042.25 | 2,251.44 | 66,346.36 | 124,640.05 |
| **Gross Profit** | 56,042.25 | 2,251.44 | 66,346.36 | 124,640.05 |
| **Expense** | | | | |
| **51000 · Personal Services** | 27,140.95 | 29,420.92 | 43,939.48 | 100,501.35 |
| **53000 · Operating Expenses** | 19,461.15 | 28,846.22 | 23,092.97 | 71,400.34 |
| **56000 · Capital Outlay** | 1,717.20 | 0.00 | 19,900.00 | 21,617.20 |
| **Total Expense** | 48,319.30 | 58,267.14 | 86,932.45 | 193,518.89 |
| **Net Ordinary Income** | 7,722.95 | -56,015.70 | -20,586.09 | -68,878.84 |
| **Net Income** | **7,722.95** | **-56,015.70** | **-20,586.09** | **-68,878.84** |

**Flagler Estates Road and Water Control District**

# Profit & Loss

**April through June 2016**

| | Apr 16 | May 16 | Jun 16 | TOTAL |
|---|---|---|---|---|
| **Ordinary Income/Expense** | | | | |
| **Income** | | | | |
| **31125 · Taxes - St Johns County** | 51,462.86 | 0.00 | 62,766.56 | 114,229.42 |
| **33825 · Excess Fees - St Johns County** | 3,066.26 | 0.00 | 1,856.79 | 4,923.05 |
| **34195 · Culvert Installation - Packages** | 1,038.75 | 2,117.07 | 1,577.50 | 4,733.32 |
| **34197 · Copies, Maps and Other** | 8.00 | 0.00 | 0.00 | 8.00 |
| **34199 · Move On/Off Permit** | 170.00 | 0.00 | 0.00 | 170.00 |
| **36110 · Interest Earned Capital City** | 78.31 | 78.60 | 75.55 | 232.46 |
| **36120 · Interest Earned - SBA** | 218.07 | 55.77 | 60.38 | 334.22 |
| **36132 · Interest Income - St Johns** | 0.00 | 0.00 | 9.58 | 9.58 |
| **Total Income** | 56,042.25 | 2,251.44 | 66,346.36 | 124,640.05 |
| **Gross Profit** | 56,042.25 | 2,251.44 | 66,346.36 | 124,640.05 |
| **Expense** | | | | |
| **51000 · Personal Services** | | | | |
| **51100 · Supervisors Fees** | 125.01 | 0.00 | 240.63 | 365.64 |
| **51200 · Salary and Wages** | 16,861.96 | 19,306.32 | 25,470.30 | 61,638.58 |
| **51210 · Vacation** | 2,709.94 | 1,859.88 | 1,678.55 | 6,248.37 |
| **51220 · Sick** | 1,548.30 | 95.00 | 728.00 | 2,371.30 |
| **51230 · Holiday** | 0.00 | 0.00 | 1,439.90 | 1,439.90 |
| **52100 · FICA Taxes** | 1,302.03 | 1,303.01 | 1,813.58 | 4,418.62 |
| **52150 · Payroll Taxes - Medicare** | 304.50 | 304.75 | 424.13 | 1,033.38 |
| **52300 · Life and Health Insurance** | | | | |
| **52300 · Life and Health Insurance - Ot...** | 4,252.28 | 6,440.87 | 12,062.74 | 22,755.89 |
| **Total 52300 · Life and Health Insurance** | 4,252.28 | 6,440.87 | 12,062.74 | 22,755.89 |
| **52400 · Unemployment Compensation** | 36.93 | 31.09 | 81.65 | 149.67 |
| **52460 · Drug & Alcohol Testing** | 0.00 | 80.00 | 0.00 | 80.00 |
| **Total 51000 · Personal Services** | 27,140.95 | 29,420.92 | 43,939.48 | 100,501.35 |
| **53000 · Operating Expenses** | | | | |
| **53131 · Services - Engineering** | 285.00 | 125.00 | 125.00 | 535.00 |
| **53132 · Vegetation Control** | 10,190.92 | 0.00 | 0.00 | 10,190.92 |
| **53133 · Surveying** | 0.00 | 0.00 | 1,400.00 | 1,400.00 |
| **53154 · Legal** | 2,083.33 | 2,083.33 | 2,083.33 | 6,249.99 |
| **53155 · Legal Advertisement** | 98.00 | 200.68 | 0.00 | 298.68 |
| **53200 · Accounting** | 675.00 | 1,800.00 | 3,150.00 | 5,625.00 |
| **53225 · Auditing** | 0.00 | 0.00 | 3,500.00 | 3,500.00 |
| **54000 · Travel & Per Diem** | 167.94 | 96.66 | 68.58 | 333.18 |
| **54100 · Telephone** | 173.94 | 370.44 | 364.12 | 908.50 |
| **54252 · Fuel & Oil** | 3,968.81 | 2,136.24 | 5,541.50 | 11,646.55 |
| **54300 · Utilities** | | | | |
| **54300 · Utilities - Other** | 20.27 | 467.58 | 548.19 | 1,036.04 |
| **Total 54300 · Utilities** | 20.27 | 467.58 | 548.19 | 1,036.04 |
| **54600 · Shop Expense** | 539.46 | 811.95 | 214.26 | 1,565.67 |
| **54659 · Equipment Maintenance** | | | | |
| **54659 · Equipment Maintenance - Other** | 714.35 | 19,873.49 | 4,845.52 | 25,433.36 |
| **Total 54659 · Equipment Maintenance** | 714.35 | 19,873.49 | 4,845.52 | 25,433.36 |
| **55152 · Office Supplies** | 0.00 | 91.18 | 44.84 | 136.02 |
| **55153 · Admin Fees, Licenses, Permits** | 0.00 | 0.00 | 25.00 | 25.00 |
| **55154 · Facility Maintenance & Repairs** | 0.00 | 639.67 | 536.39 | 1,176.06 |
| **55225 · Collection Expense-St Johns** | 545.30 | 0.00 | 646.24 | 1,191.54 |
| **55230 · Collection Discounts - SJC** | -1.17 | 0.00 | 0.00 | -1.17 |
| **55459 · Other Current Charges** | 0.00 | 150.00 | 0.00 | 150.00 |
| **Total 53000 · Operating Expenses** | 19,461.15 | 28,846.22 | 23,092.97 | 71,400.34 |
| **56000 · Capital Outlay** | | | | |
| **56466 · Drainage Control** | 1,717.20 | 0.00 | 19,900.00 | 21,617.20 |
| **Total 56000 · Capital Outlay** | 1,717.20 | 0.00 | 19,900.00 | 21,617.20 |
| **Total Expense** | 48,319.30 | 58,267.14 | 86,932.45 | 193,518.89 |
| **Net Ordinary Income** | 7,722.95 | -56,015.70 | -20,586.09 | -68,878.84 |
| **Net Income** | **7,722.95** | **-56,015.70** | **-20,586.09** | **-68,878.84** |

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

| | Jun 16 | Budget | $ Over Bud... |
|---|---|---|---|
| **Ordinary Income/Expense** | | | |
| **Income** | | | |
| **31125 · Taxes - St Johns County** | 62,766.56 | 107,027.13 | -44,260.57 |
| **33825 · Excess Fees - St Johns Cou...** | 1,856.79 | | |
| **34190 · Culvert Permit Fees** | 0.00 | 83.35 | -83.35 |
| **34195 · Culvert Installation - Pack...** | 1,577.50 | 1,173.00 | 404.50 |
| **34197 · Copies, Maps and Other** | 0.00 | 2.27 | -2.27 |
| **34199 · Move On/Off Permit** | 0.00 | 0.00 | 0.00 |
| **36110 · Interest Earned Capital City** | 75.55 | 76.50 | -0.95 |
| **36115 · Interest Earned First Fede...** | 0.00 | 13.74 | -13.74 |
| **36120 · Interest Earned - SBA** | 60.38 | 0.00 | 60.38 |
| **36132 · Interest Income - St Johns** | 9.58 | 12.74 | -3.16 |
| **Total Income** | 66,346.36 | 108,388.73 | -42,042.37 |
| **Gross Profit** | 66,346.36 | 108,388.73 | -42,042.37 |
| **Expense** | | | |
| **51000 · Personal Services** | 43,939.48 | 30,412.25 | 13,527.23 |
| **53000 · Operating Expenses** | 23,092.97 | 21,579.55 | 1,513.42 |
| **56000 · Capital Outlay** | 19,900.00 | 2,814.00 | 17,086.00 |
| **Total Expense** | 86,932.45 | 54,805.80 | 32,126.65 |
| **Net Ordinary Income** | -20,586.09 | 53,582.93 | -74,169.02 |
| **Net Income** | **-20,586.09** | **53,582.93** | **-74,169.02** |

**Flagler Estates Road and Water Control District**

**Budget vs. Actual**

**June 2016**

| | Jun 16 | Budget | $ Over Budget |
|---|---|---|---|
| **Ordinary Income/Expense** | | | |
| **Income** | | | |
| **31125 · Taxes - St Johns County** | 62,766.56 | 107,027.13 | -44,260.57 |
| **33825 · Excess Fees - St Johns County** | 1,856.79 | | |
| **34190 · Culvert Permit Fees** | 0.00 | 83.35 | -83.35 |
| **34195 · Culvert Installation - Packages** | 1,577.50 | 1,173.00 | 404.50 |
| **34197 · Copies, Maps and Other** | 0.00 | 2.27 | -2.27 |
| **34199 · Move On/Off Permit** | 0.00 | 0.00 | 0.00 |
| **36110 · Interest Earned Capital City** | 75.55 | 76.50 | -0.95 |
| **36115 · Interest Earned First Federal** | 0.00 | 13.74 | -13.74 |
| **36120 · Interest Earned - SBA** | 60.38 | 0.00 | 60.38 |
| **36132 · Interest Income - St Johns** | 9.58 | 12.74 | -3.16 |
| **Total Income** | 66,346.36 | 108,388.73 | -42,042.37 |
| **Gross Profit** | 66,346.36 | 108,388.73 | -42,042.37 |
| **Expense** | | | |
| **51000 · Personal Services** | | | |
| **51100 · Supervisors Fees** | 240.63 | 183.33 | 57.30 |
| **51200 · Salary and Wages** | 25,470.30 | 20,941.23 | 4,529.07 |
| **51210 · Vacation** | 1,678.55 | 1,369.15 | 309.40 |
| **51220 · Sick** | 728.00 | 438.55 | 289.45 |
| **51230 · Holiday** | 1,439.90 | 0.00 | 1,439.90 |
| **52100 · FICA Taxes** | 1,813.58 | 1,439.17 | 374.41 |
| **52150 · Payroll Taxes - Medicare** | 424.13 | 336.58 | 87.55 |
| **52300 · Life and Health Insurance** | | | |
| **52305 · Cancer Insurance** | 0.00 | 0.00 | 0.00 |
| **52300 · Life and Health Insurance - ...** | 12,062.74 | 5,605.74 | 6,457.00 |
| **Total 52300 · Life and Health Insurance** | 12,062.74 | 5,605.74 | 6,457.00 |
| **52400 · Unemployment Compensation** | 81.65 | 98.50 | -16.85 |
| **52450 · Workers Compensation Insura...** | 0.00 | 0.00 | 0.00 |
| **Total 51000 · Personal Services** | 43,939.48 | 30,412.25 | 13,527.23 |
| **53000 · Operating Expenses** | | | |
| **53131 · Services - Engineering** | 125.00 | 0.00 | 125.00 |
| **53132 · Vegetation Control** | 0.00 | 2,646.60 | -2,646.60 |
| **53133 · Surveying** | 1,400.00 | | |
| **53154 · Legal** | 2,083.33 | 4,040.00 | -1,956.67 |
| **53155 · Legal Advertisement** | 0.00 | 77.46 | -77.46 |
| **53200 · Accounting** | 3,150.00 | 1,360.00 | 1,790.00 |
| **53225 · Auditing** | 3,500.00 | 0.00 | 3,500.00 |
| **54000 · Travel & Per Diem** | 68.58 | 86.60 | -18.02 |
| **54010 · Continuing Education & Semi...** | 0.00 | 0.00 | 0.00 |
| **54100 · Telephone** | 364.12 | 485.46 | -121.34 |
| **54251 · Postage** | 0.00 | 0.00 | 0.00 |
| **54252 · Fuel & Oil** | 5,541.50 | 6,328.00 | -786.50 |
| **54300 · Utilities** | | | |
| **54300 · Utilities - Other** | 548.19 | 756.00 | -207.81 |
| **Total 54300 · Utilities** | 548.19 | 756.00 | -207.81 |
| **54500 · Insurance** | 0.00 | 0.00 | 0.00 |
| **54600 · Shop Expense** | 214.26 | 378.00 | -163.74 |
| **54659 · Equipment Maintenance** | | | |
| **54660 · Computers** | 0.00 | 113.70 | -113.70 |
| **54659 · Equipment Maintenance - Ot...** | 4,845.52 | 3,546.00 | 1,299.52 |

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

| | Jun 16 | Budget | $ Over Budget |
|---|---|---|---|
| **Total 54659 · Equipment Maintenance** | 4,845.52 | 3,659.70 | 1,185.82 |
| **55152 · Office Supplies** | 44.84 | 344.08 | -299.24 |
| **55153 · Admin Fees, Licenses, Permits** | 25.00 | 0.00 | 25.00 |
| **55154 · Facility Maintenance & Repairs** | 536.39 | 96.60 | 439.79 |
| **55155 · Publishing & Printing** | 0.00 | 0.00 | 0.00 |
| **55225 · Collection Expense-St Johns** | 646.24 | 1,149.20 | -502.96 |
| **55230 · Collection Discounts - SJC** | 0.00 | -4.20 | 4.20 |
| **55275 · Collection Expense - SJPA** | 0.00 | 0.00 | 0.00 |
| **55459 · Other Current Charges** | 0.00 | 176.05 | -176.05 |
| **Total 53000 · Operating Expenses** | 23,092.97 | 21,579.55 | 1,513.42 |
| **56000 · Capital Outlay** | | | |
| **56466 · Drainage Control** | 19,900.00 | 2,814.00 | 17,086.00 |
| **56467 · Road repairs** | 0.00 | 0.00 | 0.00 |
| **56468 · Signage** | 0.00 | 0.00 | 0.00 |
| **Total 56000 · Capital Outlay** | 19,900.00 | 2,814.00 | 17,086.00 |
| **Total Expense** | 86,932.45 | 54,805.80 | 32,126.65 |
| **Net Ordinary Income** | -20,586.09 | 53,582.93 | -74,169.02 |
| **Net Income** | **-20,586.09** | **53,582.93** | **-74,169.02** |

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

| | Oct '15 - Jun ... | Budget | $ Over Budget |
|---|---|---|---|
| **Ordinary Income/Expense** | | | |
| **Income** | | | |
| **31125 · Taxes - St Johns County** | 780,251.48 | 808,622.05 | -28,370.57 |
| **33825 · Excess Fees - St Johns County** | 11,908.41 | | |
| **34190 · Culvert Permit Fees** | 375.00 | 333.35 | 41.65 |
| **34195 · Culvert Installation - Packages** | 15,531.16 | 7,614.00 | 7,917.16 |
| **34196 · Maintenance, Repairs & Dama...** | 157.78 | 500.00 | -342.22 |
| **34197 · Copies, Maps and Other** | 41.75 | 145.47 | -103.72 |
| **34199 · Move On/Off Permit** | 340.00 | 128.61 | 211.39 |
| **36110 · Interest Earned Capital City** | 665.79 | 674.64 | -8.85 |
| **36115 · Interest Earned First Federal** | 0.00 | 103.44 | -103.44 |
| **36120 · Interest Earned - SBA** | 560.29 | 79.14 | 481.15 |
| **36132 · Interest Income - St Johns** | 49.64 | 172.44 | -122.80 |
| **36990 · Miscellaneous Revenues** | 127.68 | 0.00 | 127.68 |
| **Total Income** | 810,008.98 | 818,373.14 | -8,364.16 |
| **Gross Profit** | 810,008.98 | 818,373.14 | -8,364.16 |
| **Expense** | | | |
| **51000 · Personal Services** | 328,953.38 | 316,220.14 | 12,733.24 |
| **53000 · Operating Expenses** | 195,449.84 | 225,960.61 | -30,510.77 |
| **56000 · Capital Outlay** | 33,150.89 | 73,120.00 | -39,969.11 |
| **6560 · Payroll Expenses** | 70.00 | | |
| **Total Expense** | 557,624.11 | 615,300.75 | -57,676.64 |
| **Net Ordinary Income** | 252,384.87 | 203,072.39 | 49,312.48 |
| **Net Income** | **252,384.87** | **203,072.39** | **49,312.48** |

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

| | Oct '15 - Jun 16 | Budget | $ Over Budget |
|---|---|---|---|
| **Ordinary Income/Expense** | | | |
| **Income** | | | |
| **31125 · Taxes - St Johns County** | 780,251.48 | 808,622.05 | -28,370.57 |
| **33825 · Excess Fees - St Johns County** | 11,908.41 | | |
| **34190 · Culvert Permit Fees** | 375.00 | 333.35 | 41.65 |
| **34195 · Culvert Installation - Packages** | 15,531.16 | 7,614.00 | 7,917.16 |
| **34196 · Maintenance, Repairs & Dama...** | 157.78 | 500.00 | -342.22 |
| **34197 · Copies, Maps and Other** | 41.75 | 145.47 | -103.72 |
| **34199 · Move On/Off Permit** | 340.00 | 128.61 | 211.39 |
| **36110 · Interest Earned Capital City** | 665.79 | 674.64 | -8.85 |
| **36115 · Interest Earned First Federal** | 0.00 | 103.44 | -103.44 |
| **36120 · Interest Earned - SBA** | 560.29 | 79.14 | 481.15 |
| **36132 · Interest Income - St Johns** | 49.64 | 172.44 | -122.80 |
| **36990 · Miscellaneous Revenues** | 127.68 | 0.00 | 127.68 |
| **Total Income** | 810,008.98 | 818,373.14 | -8,364.16 |
| **Gross Profit** | 810,008.98 | 818,373.14 | -8,364.16 |
| **Expense** | | | |
| **51000 · Personal Services** | | | |
| **51100 · Supervisors Fees** | 1,166.93 | 600.21 | 566.72 |
| **51200 · Salary and Wages** | 194,350.24 | 203,862.58 | -9,512.34 |
| **51210 · Vacation** | 39,180.19 | 10,317.42 | 28,862.77 |
| **51220 · Sick** | 5,166.28 | 4,014.54 | 1,151.74 |
| **51230 · Holiday** | 8,203.80 | 8,626.89 | -423.09 |
| **51400 · Overtime Pay** | 0.00 | 396.01 | -396.01 |
| **52100 · FICA Taxes** | 15,229.64 | 14,121.62 | 1,108.02 |
| **52150 · Payroll Taxes - Medicare** | 3,561.77 | 3,304.40 | 257.37 |
| **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 - ...** | 62,444.16 | 48,982.74 | 13,461.42 |
| **Total 52300 · Life and Health Insuran...** | 59,650.54 | 48,982.74 | 10,667.80 |
| **52400 · Unemployment Compensation** | 1,134.99 | 2,756.08 | -1,621.09 |
| **52450 · Workers Compensation Insur...** | 694.00 | 1,237.65 | -543.65 |
| **52460 · Drug & Alcohol Testing** | 115.00 | | |
| **Total 51000 · Personal Services** | 328,953.38 | 316,220.14 | 12,733.24 |
| **53000 · Operating Expenses** | | | |
| **53131 · Services - Engineering** | 881.74 | 166.65 | 715.09 |
| **53132 · Vegetation Control** | 10,190.92 | 16,062.20 | -5,871.28 |
| **53133 · Surveying** | 1,400.00 | 0.00 | 1,400.00 |
| **53154 · Legal** | 16,666.64 | 17,375.00 | -708.36 |
| **53155 · Legal Advertisement** | 746.95 | 403.80 | 343.15 |
| **53200 · Accounting** | 10,961.25 | 12,751.70 | -1,790.45 |
| **53225 · Auditing** | 3,500.00 | 0.00 | 3,500.00 |
| **54000 · Travel & Per Diem** | 968.42 | 613.00 | 355.42 |
| **54010 · Continuing Education & Sem...** | 577.00 | 400.40 | 176.60 |
| **54100 · Telephone** | 4,051.01 | 5,131.12 | -1,080.11 |
| **54251 · Postage** | 128.69 | 414.45 | -285.76 |
| **54252 · Fuel & Oil** | 28,344.70 | 57,897.00 | -29,552.30 |
| **54300 · Utilities** | | | |
| **54300 · Utilities - Other** | 2,909.11 | 2,857.20 | 51.91 |
| **Total 54300 · Utilities** | 2,909.11 | 2,857.20 | 51.91 |
| **54500 · Insurance** | 802.00 | 633.60 | 168.40 |

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

| | Oct '15 - Jun 16 | Budget | $ Over Budget |
|---|---|---|---|
| 54600 · Shop Expense | 6,675.02 | 8,898.00 | -2,222.98 |
| 54658 · Equipment Rental | 433.92 | 1,000.00 | -566.08 |
| 54659 · Equipment Maintenance | | | |
| 54660 · Computers | 0.00 | 985.80 | -985.80 |
| 54659 · Equipment Maintenance - ... | 55,196.90 | 43,932.00 | 11,264.90 |
| Total 54659 · Equipment Maintenance | 55,196.90 | 44,917.80 | 10,279.10 |
| 55152 · Office Supplies | 2,040.21 | 3,017.84 | -977.63 |
| 55153 · Admin Fees, Licenses, Permits | 1,194.94 | 1,717.10 | -522.16 |
| 55154 · Facility Maintenance & Repai... | 3,170.47 | 2,815.80 | 354.67 |
| 55155 · Publishing & Printing | 4,476.02 | 4,600.00 | -123.98 |
| 55225 · Collection Expense-St Johns | 7,681.02 | 8,314.70 | -633.68 |
| 55230 · Collection Discounts - SJC | 20,894.77 | 21,000.00 | -105.23 |
| 55275 · Collection Expense - SJPA | 11,099.95 | 12,000.00 | -900.05 |
| 55459 · Other Current Charges | 458.19 | 2,973.25 | -2,515.06 |
| Total 53000 · Operating Expenses | 195,449.84 | 225,960.61 | -30,510.77 |
| 56000 · Capital Outlay | | | |
| 56464 · Machinery & Equipment | 0.00 | 50,000.00 | -50,000.00 |
| 56466 · Drainage Control | 33,150.89 | 17,120.00 | 16,030.89 |
| 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 | 33,150.89 | 73,120.00 | -39,969.11 |
| 6560 · Payroll Expenses | 70.00 | | |
| Total Expense | 557,624.11 | 615,300.75 | -57,676.64 |
| Net Ordinary Income | 252,384.87 | 203,072.39 | 49,312.48 |
| **Net Income** | **252,384.87** | **203,072.39** | **49,312.48** |

# FERWCD - Capital Projects Fund
## Balance Sheet
### As of June 30, 2016

| | Jun 30, 16 |
|---|---|
| **ASSETS** | |
| **Current Assets** | |
| **Checking/Savings** | |
| **10120 · CCB Capital Improvement Fund** | 340,341.51 |
| **Total Checking/Savings** | 340,341.51 |
| **Other Current Assets** | |
| **Inventory** | 156,390.00 |
| **12000 · Due From General Fund** | 17,824.44 |
| **Total Other Current Assets** | 174,214.44 |
| **Total Current Assets** | 514,555.95 |
| **TOTAL ASSETS** | **514,555.95** |
| **LIABILITIES & EQUITY** | |
| **Equity** | |
| **Reserve for Inventory** | 156,390.00 |
| **32000 · Retained Earnings-Fund Balance** | 388,048.95 |
| **Net Income** | -29,883.00 |
| **Total Equity** | 514,555.95 |
| **TOTAL LIABILITIES & EQUITY** | **514,555.95** |

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

| | Oct '15 - Jun ... | Budget | $ Over Budget |
|---|---|---|---|
| **Ordinary Income/Expense** | | | |
| **Income** | | | |
| **31125 · CIP Assessment Collecti...** | 217,384.99 | 228,992.00 | -11,607.01 |
| **36120 · Interest Income - CCB** | 113.80 | 0.00 | 113.80 |
| **Total Income** | 217,498.79 | 228,992.00 | -11,493.21 |
| **Expense** | | | |
| **53131 · Engineering Services** | 0.00 | 0.00 | 0.00 |
| **55230 · SJC - Collection Exp** | 1,544.85 | 0.00 | 1,544.85 |
| **55235 · SJC Assessment Discount** | 3,918.84 | 0.00 | 3,918.84 |
| **55275 · Collection Expense** | 381.52 | 0.00 | 381.52 |
| **56460 · Paving and Stabilization** | 242,738.11 | 338,000.00 | -95,261.89 |
| **56465 · Road Resurfacing** | 0.00 | 0.00 | 0.00 |
| **Total Expense** | 248,583.32 | 338,000.00 | -89,416.68 |
| **Net Ordinary Income** | -31,084.53 | -109,008.00 | 77,923.47 |
| **Other Income/Expense** | | | |
| **Other Income** | | | |
| **31130 · Excess Fees - SJC** | 1,201.53 | 0.00 | 1,201.53 |
| **Total Other Income** | 1,201.53 | 0.00 | 1,201.53 |
| **Net Other Income** | 1,201.53 | 0.00 | 1,201.53 |
| **Net Income** | **-29,883.00** | **-109,008.00** | **79,125.00** |