

Flagler Estates Road and Water Control District

Balance Sheet

As of June 30, 2015

	<u>Jun 30, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	1,884,712.55
10126 · State Board of Admin - B Pool	-690.11
Total Checking/Savings	<u>1,884,022.44</u>
Other Current Assets	
15500 · Prepaid Expenses	33,474.00
Total Other Current Assets	<u>33,474.00</u>
Total Current Assets	<u>1,917,496.44</u>
Other Assets	
15700 · Inventory	34,815.23
Total Other Assets	<u>34,815.23</u>
TOTAL ASSETS	<u>1,952,311.67</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	7,424.34
Total Accounts Payable	<u>7,424.34</u>
Other Current Liabilities	
2100 · Payroll Liabilities	825.58
21800 · FICA & Withholding Payable	-612.47
21825 · Child Support Payable	-258.59
21950 · Due to Capital Projects Fund	28,970.20
Total Other Current Liabilities	<u>28,924.72</u>
Total Current Liabilities	<u>36,349.06</u>
Total Liabilities	<u>36,349.06</u>
Equity	
27000 · Fund Balance - Reserved for Inv	34,815.23
27100 · Fund Balance - Undesignated	1,640,922.18
Net Income	240,225.20
Total Equity	<u>1,915,962.61</u>
TOTAL LIABILITIES & EQUITY	<u>1,952,311.67</u>

Flagler Estates Road and Water Control District

Balance Sheet

As of June 30, 2015

	Jun 30, 15
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	
10100 · Cash-CCB General Fund-5401	1,012,670.05
10105 · CCB Emergency Reserve-3101	452,463.22
10110 · CCB Operating Reserve-5601	311,326.45
10125 · Cash - State Board of Admin	107,751.15
10200 · Petty Cash	501.68
Total 10000 · CASH	1,884,712.55
10126 · State Board of Admin - B Pool	
10127 · Valuation Analysis	-690.11
Total 10126 · State Board of Admin - B Pool	-690.11
Total Checking/Savings	1,884,022.44
Other Current Assets	
15500 · Prepaid Expenses	33,474.00
Total Other Current Assets	33,474.00
Total Current Assets	1,917,496.44
Other Assets	
15700 · Inventory	34,815.23
Total Other Assets	34,815.23
TOTAL ASSETS	1,952,311.67
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	7,424.34
Total Accounts Payable	7,424.34
Other Current Liabilities	
2100 · Payroll Liabilities	
2100 · Payroll Liabilities - Other	825.58
Total 2100 · Payroll Liabilities	825.58
21800 · FICA & Withholding Payable	-612.47
21825 · Child Support Payable	-258.59
21950 · Due to Capital Projects Fund	28,970.20
Total Other Current Liabilities	28,924.72
Total Current Liabilities	36,349.06
Total Liabilities	36,349.06
Equity	
27000 · Fund Balance - Reserved for Inv	34,815.23
27100 · Fund Balance - Undesignated	1,640,922.18
Net Income	240,225.20
Total Equity	1,915,962.61
TOTAL LIABILITIES & EQUITY	1,952,311.67

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Accrual Basis

Flagler Estates Road and Water Control District **Profit & Loss** **June 2015**

	<u>Jun 15</u>	<u>Oct '14 - Jun 15</u>
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	102,235.31	772,329.12
33825 · Excess Fees - St Johns County	2,793.48	12,023.79
34190 · Culvert Permit Fees	125.00	500.00
34195 · Culvert Installation - Packages	3,385.40	21,970.46
34197 · Copies, Maps and Other	2.25	144.09
34199 · Move On/Off Permit	0.00	255.00
36110 · Interest Earned Capital City	72.59	639.88
36120 · Interest Earned - SBA	19.54	147.06
36132 · Interest Income - St Johns	0.00	54.73
36400 · Sales of Equipment	0.00	900.00
36990 · Miscellaneous Revenues	970.09	13,127.07
Total Income	<u>109,603.66</u>	<u>822,091.20</u>
Gross Profit	109,603.66	822,091.20
Expense		
51000 · Personal Services	28,612.78	294,624.03
53000 · Operating Expenses	23,405.69	247,198.40
56000 · Capital Outlay	4,347.90	39,628.37
6560 · Payroll Expenses	0.00	415.28
66900 · Reconciliation Discrepancies	0.00	-0.08
Total Expense	<u>56,366.37</u>	<u>581,866.00</u>
Net Ordinary Income	<u>53,237.29</u>	<u>240,225.20</u>
Net Income	<u><u>53,237.29</u></u>	<u><u>240,225.20</u></u>

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Accrual Basis

Flagler Estates Road and Water Control District

Profit & Loss

June 2015

	Jun 15	Oct '14 - Jun 15
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	102,235.31	772,329.12
33825 · Excess Fees - St Johns County	2,793.48	12,023.79
34190 · Culvert Permit Fees	125.00	500.00
34195 · Culvert Installation - Packages	3,385.40	21,970.46
34197 · Copies, Maps and Other	2.25	144.09
34199 · Move On/Off Permit	0.00	255.00
36110 · Interest Earned Capital City	72.59	639.88
36120 · Interest Earned - SBA	19.54	147.06
36132 · Interest Income - St Johns	0.00	54.73
36400 · Sales of Equipment	0.00	900.00
36990 · Miscellaneous Revenues	970.09	13,127.07
Total Income	109,603.66	822,091.20
Gross Profit	109,603.66	822,091.20
Expense		
51000 · Personal Services		
51100 · Supervisors Fees	191.90	628.38
51200 · Salary and Wages	18,331.91	178,378.89
51210 · Vacation	2,224.25	16,763.41
51220 · Sick	436.35	3,993.00
51230 · Holiday	0.00	7,920.80
52100 · FICA Taxes	1,298.23	12,745.51
52150 · Payroll Taxes - Medicare	303.62	2,980.81
52200 · Retirement	0.00	18,000.00
52300 · Life and Health Insurance		
52300 · Life and Health Insurance - Other	5,750.39	50,220.87
Total 52300 · Life and Health Insurance	5,750.39	50,220.87
52400 · Unemployment Compensation	41.13	1,150.36
52450 · Workers Compensation Insurance	0.00	1,727.00
52460 · Drug & Alcohol Testing	35.00	115.00
Total 51000 · Personal Services	28,612.78	294,624.03
53000 · Operating Expenses		
53131 · Services - Engineering	0.00	187.50
53132 · Vegetation Control	3,746.30	22,737.89
53154 · Legal	4,416.66	18,999.97
53155 · Legal Advertisement	115.00	599.76
53200 · Accounting	1,282.50	12,023.44
54000 · Travel & Per Diem	101.81	720.47
54010 · Continuing Education & Seminars	0.00	187.00
54100 · Telephone	369.35	3,903.86
54251 · Postage	0.00	248.58
54252 · Fuel & Oil	4,641.13	42,467.82
54300 · Utilities		
75168 · FPL	0.00	138.84
54300 · Utilities - Other	777.27	2,936.68
Total 54300 · Utilities	777.27	3,075.52
54500 · Insurance	0.00	610.00
54600 · Shop Expense	507.23	11,938.77
54658 · Equipment Rental	0.00	433.92
54659 · Equipment Maintenance		
54660 · Computers	240.00	2,081.50
54659 · Equipment Maintenance - Other	5,023.97	62,238.39
Total 54659 · Equipment Maintenance	5,263.97	64,319.89

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Accrual Basis

Flagler Estates Road and Water Control District

Profit & Loss

June 2015

	Jun 15	Oct '14 - Jun 15
55152 · Office Supplies	405.64	3,557.90
55153 · Admin Fees, Licenses, Permits	0.00	2,756.85
55154 · Facility Maintenance & Repairs	569.74	16,599.83
55225 · Collection Expense-St Johns	1,050.32	7,600.64
55230 · Collection Discounts - SJC	-3.19	20,269.10
55275 · Collection Expense - SJPA	0.00	11,100.34
55459 · Other Current Charges	161.96	2,734.35
53000 · Operating Expenses - Other	0.00	125.00
Total 53000 · Operating Expenses	23,405.69	247,198.40
56000 · Capital Outlay		
56466 · Drainage Control	4,347.90	26,461.17
56467 · Road repairs	0.00	12,877.00
56468 · Signage	0.00	290.20
Total 56000 · Capital Outlay	4,347.90	39,628.37
6560 · Payroll Expenses	0.00	415.28
66900 · Reconciliation Discrepancies	0.00	-0.08
Total Expense	56,366.37	581,866.00
Net Ordinary Income	53,237.29	240,225.20
Net Income	53,237.29	240,225.20

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Accrual Basis

Flagler Estates Road and Water Control District

Profit & Loss

April through June 2015

	Apr 15	May 15	Jun 15	TOTAL
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	79,449.46	0.00	102,235.31	181,684.77
33825 · Excess Fees - St Johns County	2,488.19	0.00	2,793.48	5,281.67
34190 · Culvert Permit Fees	0.00	0.00	125.00	125.00
34195 · Culvert Installation - Packages	5,471.93	788.75	3,385.40	9,646.08
34197 · Copies, Maps and Other	0.00	0.00	2.25	2.25
36110 · Interest Earned Capital City	72.66	74.23	72.59	219.48
36120 · Interest Earned - SBA	16.97	18.51	19.54	55.02
36132 · Interest Income - St Johns	49.64	0.00	0.00	49.64
36990 · Miscellaneous Revenues	40.32	0.00	970.09	1,010.41
Total Income	87,589.17	881.49	109,603.66	198,074.32
Gross Profit	87,589.17	881.49	109,603.66	198,074.32
Expense				
51000 · Personal Services	35,418.36	27,660.98	28,612.78	91,692.12
53000 · Operating Expenses	14,504.25	47,643.25	23,405.69	85,553.19
56000 · Capital Outlay	0.00	12,909.49	4,347.90	17,257.39
Total Expense	49,922.61	88,213.72	56,366.37	194,502.70
Net Ordinary Income	37,666.56	-87,332.23	53,237.29	3,571.62
Net Income	<u>37,666.56</u>	<u>-87,332.23</u>	<u>53,237.29</u>	<u>3,571.62</u>

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Accrual Basis

Flagler Estates Road and Water Control District Profit & Loss

April through June 2015

	Apr 15	May 15	Jun 15	TOTAL
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	79,449.46	0.00	102,235.31	181,684.77
33825 · Excess Fees - St Johns County	2,488.19	0.00	2,793.48	5,281.67
34190 · Culvert Permit Fees	0.00	0.00	125.00	125.00
34195 · Culvert Installation - Packages	5,471.93	788.75	3,385.40	9,646.08
34197 · Copies, Maps and Other	0.00	0.00	2.25	2.25
36110 · Interest Earned Capital City	72.66	74.23	72.59	219.48
36120 · Interest Earned - SBA	16.97	18.51	19.54	55.02
36132 · Interest Income - St Johns	49.64	0.00	0.00	49.64
36990 · Miscellaneous Revenues	40.32	0.00	970.09	1,010.41
Total Income	87,589.17	881.49	109,603.66	198,074.32
Gross Profit	87,589.17	881.49	109,603.66	198,074.32
Expense				
51000 · Personal Services				
51100 · Supervisors Fees	78.13	0.00	191.90	270.03
51200 · Salary and Wages	25,708.82	16,968.81	18,331.91	61,009.54
51210 · Vacation	1,761.63	1,937.94	2,224.25	5,923.82
51220 · Sick	475.65	383.05	436.35	1,295.05
51230 · Holiday	0.00	1,222.80	0.00	1,222.80
52100 · FICA Taxes	1,718.55	1,256.61	1,298.23	4,273.39
52150 · Payroll Taxes - Medicare	401.93	293.87	303.62	999.42
52300 · Life and Health Insurance				
52300 · Life and Health Insurance - Other	5,218.20	5,572.28	5,750.39	16,540.87
Total 52300 · Life and Health Insurance	5,218.20	5,572.28	5,750.39	16,540.87
52400 · Unemployment Compensation	55.45	25.62	41.13	122.20
52460 · Drug & Alcohol Testing	0.00	0.00	35.00	35.00
Total 51000 · Personal Services	35,418.36	27,660.98	28,612.78	91,692.12
53000 · Operating Expenses				
53132 · Vegetation Control	2,317.14	7,948.67	3,746.30	14,012.11
53154 · Legal	2,083.33	0.00	4,416.66	6,499.99
53155 · Legal Advertisement	42.54	234.11	115.00	391.65
53200 · Accounting	1,417.50	3,575.00	1,282.50	6,275.00
54000 · Travel & Per Diem	163.52	56.22	101.81	321.55
54100 · Telephone	0.00	449.39	369.35	818.74
54252 · Fuel & Oil	611.67	6,396.78	4,641.13	11,649.58
54300 · Utilities				
54300 · Utilities - Other	0.00	322.04	777.27	1,099.31
Total 54300 · Utilities	0.00	322.04	777.27	1,099.31
54600 · Shop Expense	0.00	996.91	507.23	1,504.14
54659 · Equipment Maintenance				
54660 · Computers	330.00	1,186.50	240.00	1,756.50
54659 · Equipment Maintenance - Other	5,919.64	25,738.85	5,023.97	36,682.46
Total 54659 · Equipment Maintenance	6,249.64	26,925.35	5,263.97	38,438.96
55152 · Office Supplies	0.00	0.00	405.64	405.64
55154 · Facility Maintenance & Repairs	0.00	316.91	569.74	886.65
55225 · Collection Expense-St Johns	818.83	0.00	1,050.32	1,869.15
55230 · Collection Discounts - SJC	54.65	0.00	-3.19	51.46
55459 · Other Current Charges	745.43	421.87	161.96	1,329.26
Total 53000 · Operating Expenses	14,504.25	47,643.25	23,405.69	85,553.19
56000 · Capital Outlay				
56466 · Drainage Control	0.00	12,909.49	4,347.90	17,257.39
Total 56000 · Capital Outlay	0.00	12,909.49	4,347.90	17,257.39
Total Expense	49,922.61	88,213.72	56,366.37	194,502.70
Net Ordinary Income	37,666.56	-87,332.23	53,237.29	3,571.62
Net Income	37,666.56	-87,332.23	53,237.29	3,571.62

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Accrual Basis

Flagler Estates Road and Water Control District
Budget vs. Actual
June 2015

	<u>Jun 15</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	102,235.31	69,516.55	32,718.76
33825 · Excess Fees - St Johns County	2,793.48		
34190 · Culvert Permit Fees	125.00	31.25	93.75
34195 · Culvert Installation - Packages	3,385.40	0.00	3,385.40
34197 · Copies, Maps and Other	2.25	0.00	2.25
36110 · Interest Earned Capital City	72.59	111.12	-38.53
36120 · Interest Earned - SBA	19.54	0.76	18.78
36990 · Miscellaneous Revenues	970.09	0.00	970.09
Total Income	<u>109,603.66</u>	<u>69,659.68</u>	<u>39,943.98</u>
Gross Profit	109,603.66	69,659.68	39,943.98
Expense			
51000 · Personal Services	28,612.78	34,249.90	-5,637.12
53000 · Operating Expenses	23,405.69	22,102.62	1,303.07
56000 · Capital Outlay	4,347.90		
Total Expense	<u>56,366.37</u>	<u>56,352.52</u>	<u>13.85</u>
Net Ordinary Income	<u>53,237.29</u>	<u>13,307.16</u>	<u>39,930.13</u>
Net Income	<u><u>53,237.29</u></u>	<u><u>13,307.16</u></u>	<u><u>39,930.13</u></u>

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Accrual Basis

Flagler Estates Road and Water Control District
Budget vs. Actual
June 2015

	Jun 15	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	102,235.31	69,516.55	32,718.76
33825 · Excess Fees - St Johns County	2,793.48		
34190 · Culvert Permit Fees	125.00	31.25	93.75
34195 · Culvert Installation - Packages	3,385.40	0.00	3,385.40
34197 · Copies, Maps and Other	2.25	0.00	2.25
36110 · Interest Earned Capital City	72.59	111.12	-38.53
36120 · Interest Earned - SBA	19.54	0.76	18.78
36990 · Miscellaneous Revenues	970.09	0.00	970.09
Total Income	109,603.66	69,659.68	39,943.98
Gross Profit	109,603.66	69,659.68	39,943.98
Expense			
51000 · Personal Services			
51100 · Supervisors Fees	191.90	142.74	49.16
51200 · Salary and Wages	18,331.91	23,485.99	-5,154.08
51210 · Vacation	2,224.25	976.85	1,247.40
51220 · Sick	436.35	0.00	436.35
51400 · Overtime Pay	0.00	137.40	-137.40
52100 · FICA Taxes	1,298.23	1,539.04	-240.81
52150 · Payroll Taxes - Medicare	303.62	359.94	-56.32
52300 · Life and Health Insurance			
52300 · Life and Health Insurance - Other	5,750.39	5,720.55	29.84
Total 52300 · Life and Health Insurance	5,750.39	5,720.55	29.84
52400 · Unemployment Compensation	41.13	39.24	1.89
52450 · Workers Compensation Insurance	0.00	1,848.15	-1,848.15
52460 · Drug & Alcohol Testing	35.00		
Total 51000 · Personal Services	28,612.78	34,249.90	-5,637.12
53000 · Operating Expenses			
53132 · Vegetation Control	3,746.30	3,612.00	134.30
53154 · Legal	4,416.66	0.00	4,416.66
53155 · Legal Advertisement	115.00	0.00	115.00
53200 · Accounting	1,282.50	3,544.50	-2,262.00
53225 · Auditing	0.00	1,563.30	-1,563.30
54000 · Travel & Per Diem	101.81	463.20	-361.39
54100 · Telephone	369.35	188.30	181.05
54252 · Fuel & Oil	4,641.13	8,000.00	-3,358.87
54300 · Utilities			
54300 · Utilities - Other	777.27	648.00	129.27
Total 54300 · Utilities	777.27	648.00	129.27
54600 · Shop Expense	507.23	872.40	-365.17
54659 · Equipment Maintenance			
54660 · Computers	240.00		
54659 · Equipment Maintenance - Other	5,023.97	1,633.50	3,390.47
Total 54659 · Equipment Maintenance	5,263.97	1,633.50	3,630.47
55152 · Office Supplies	405.64	32.40	373.24
55154 · Facility Maintenance & Repairs	569.74	607.62	-37.88
55225 · Collection Expense-St Johns	1,050.32	738.40	311.92
55230 · Collection Discounts - SJC	-3.19	0.00	-3.19
55459 · Other Current Charges	161.96	199.00	-37.04
Total 53000 · Operating Expenses	23,405.69	22,102.62	1,303.07
56000 · Capital Outlay			
56466 · Drainage Control	4,347.90		
Total 56000 · Capital Outlay	4,347.90		
Total Expense	56,366.37	56,352.52	13.85
Net Ordinary Income	53,237.29	13,307.16	39,930.13
Net Income	53,237.29	13,307.16	39,930.13

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Accrual Basis

Flagler Estates Road and Water Control District
Budget vs. Actual
October 2014 through June 2015

	<u>Oct '14 - Jun 15</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	772,329.12	786,876.57	-14,547.45
33825 · Excess Fees - St Johns County	12,023.79		
34190 · Culvert Permit Fees	500.00	93.75	406.25
34195 · Culvert Installation - Packages	21,970.46	2,952.61	19,017.85
34197 · Copies, Maps and Other	144.09	144.70	-0.61
34199 · Move On/Off Permit	255.00	150.00	105.00
36110 · Interest Earned Capital City	639.88	956.16	-316.28
36120 · Interest Earned - SBA	147.06	111.44	35.62
36132 · Interest Income - St Johns	54.73	100.00	-45.27
36400 · Sales of Equipment	900.00		
36990 · Miscellaneous Revenues	13,127.07	130.54	12,996.53
Total Income	<u>822,091.20</u>	<u>791,515.77</u>	<u>30,575.43</u>
Gross Profit	822,091.20	791,515.77	30,575.43
Expense			
51000 · Personal Services	294,624.03	333,123.72	-38,499.69
53000 · Operating Expenses	247,198.40	214,352.31	32,846.09
56000 · Capital Outlay	39,628.37	49,000.00	-9,371.63
6560 · Payroll Expenses	415.28		
66900 · Reconciliation Discrepancies	-0.08		
Total Expense	<u>581,866.00</u>	<u>596,476.03</u>	<u>-14,610.03</u>
Net Ordinary Income	<u>240,225.20</u>	<u>195,039.74</u>	<u>45,185.46</u>
Net Income	<u><u>240,225.20</u></u>	<u><u>195,039.74</u></u>	<u><u>45,185.46</u></u>

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Accrual Basis

Flagler Estates Road and Water Control District

Budget vs. Actual

October 2014 through June 2015

	Oct '14 - Jun 15	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	772,329.12	786,876.57	-14,547.45
33825 · Excess Fees - St Johns County	12,023.79		
34190 · Culvert Permit Fees	500.00	93.75	406.25
34195 · Culvert Installation - Packages	21,970.46	2,952.61	19,017.85
34197 · Copies, Maps and Other	144.09	144.70	-0.61
34199 · Move On/Off Permit	255.00	150.00	105.00
36110 · Interest Earned Capital City	639.88	956.16	-316.28
36120 · Interest Earned - SBA	147.06	111.44	35.62
36132 · Interest Income - St Johns	54.73	100.00	-45.27
36400 · Sales of Equipment	900.00		
36990 · Miscellaneous Revenues	13,127.07	130.54	12,996.53
Total Income	822,091.20	791,515.77	30,575.43
Gross Profit	822,091.20	791,515.77	30,575.43
Expense			
51000 · Personal Services			
51100 · Supervisors Fees	628.38	724.50	-96.12
51200 · Salary and Wages	178,378.89	205,400.61	-27,021.72
51210 · Vacation	16,763.41	12,089.58	4,673.83
51220 · Sick	3,993.00	2,708.94	1,284.06
51230 · Holiday	7,920.80	8,377.63	-456.83
51400 · Overtime Pay	0.00	1,236.56	-1,236.56
52100 · FICA Taxes	12,745.51	14,300.02	-1,554.51
52150 · Payroll Taxes - Medicare	2,980.81	3,343.96	-363.15
52200 · Retirement	18,000.00	18,000.00	0.00
52300 · Life and Health Insurance			
52300 · Life and Health Insurance - Other	50,220.87	46,304.54	3,916.33
Total 52300 · Life and Health Insurance	50,220.87	46,304.54	3,916.33
52400 · Unemployment Compensation	1,150.36	2,137.38	-987.02
52450 · Workers Compensation Insurance	1,727.00	18,500.00	-16,773.00
52460 · Drug & Alcohol Testing	115.00		
Total 51000 · Personal Services	294,624.03	333,123.72	-38,499.69
53000 · Operating Expenses			
53131 · Services - Engineering	187.50	457.28	-269.78
53132 · Vegetation Control	22,737.89	13,400.00	9,337.89
53133 · Surveying	0.00	2,000.00	-2,000.00
53154 · Legal	18,999.97	16,420.00	2,579.97
53155 · Legal Advertisement	599.76	957.60	-357.84
53200 · Accounting	12,023.44	15,327.20	-3,303.76
53225 · Auditing	0.00	1,563.30	-1,563.30
54000 · Travel & Per Diem	720.47	1,305.00	-584.53
54010 · Continuing Education & Seminars	187.00	1,250.00	-1,063.00
54100 · Telephone	3,903.86	2,844.80	1,059.06
54251 · Postage	248.58	5,000.00	-4,751.42
54252 · Fuel & Oil	42,467.82	62,544.00	-20,076.18
54300 · Utilities			
75168 · FPL	138.84		
54300 · Utilities - Other	2,936.68	2,886.00	50.68
Total 54300 · Utilities	3,075.52	2,886.00	189.52
54500 · Insurance	610.00	406.00	204.00
54600 · Shop Expense	11,938.77	8,906.40	3,032.37
54658 · Equipment Rental	433.92	1,000.00	-566.08
54659 · Equipment Maintenance			
54660 · Computers	2,081.50	2,000.00	81.50
54659 · Equipment Maintenance - Other	62,238.39	26,550.00	35,688.39
Total 54659 · Equipment Maintenance	64,319.89	28,550.00	35,769.89
55152 · Office Supplies	3,557.90	2,089.80	1,468.10
55153 · Admin Fees, Licenses, Permits	2,756.85	2,107.80	649.05
55154 · Facility Maintenance & Repairs	16,599.83	2,711.68	13,888.15
55225 · Collection Expense-St Johns	7,600.64	7,923.20	-322.56
55230 · Collection Discounts - SJC	20,269.10	20,500.00	-230.90
55275 · Collection Expense - SJPA	11,100.34	12,000.00	-899.66
55459 · Other Current Charges	2,734.35	2,202.25	532.10
53000 · Operating Expenses - Other	125.00		
Total 53000 · Operating Expenses	247,198.40	214,352.31	32,846.09

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Accrual Basis

Flagler Estates Road and Water Control District

Budget vs. Actual

October 2014 through June 2015

	Oct '14 - Jun 15	Budget	\$ Over Budget
56000 · Capital Outlay			
56464 · Machinery & Equipment	0.00	18,000.00	-18,000.00
56466 · Drainage Control	26,461.17	20,000.00	6,461.17
56467 · Road repairs	12,877.00	10,000.00	2,877.00
56468 · Signage	290.20	1,000.00	-709.80
Total 56000 · Capital Outlay	39,628.37	49,000.00	-9,371.63
6560 · Payroll Expenses	415.28		
66900 · Reconciliation Discrepancies	-0.08		
Total Expense	581,866.00	596,476.03	-14,610.03
Net Ordinary Income	240,225.20	195,039.74	45,185.46
Net Income	240,225.20	195,039.74	45,185.46

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Accrual Basis

FERWCD - Capital Projects Fund
Balance Sheet
As of June 30, 2015

	<u>Jun 30, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
10120 · CCB Capital Improvement Fund	606,504.50
Total Checking/Savings	606,504.50
Other Current Assets	
Inventory	156,390.00
12000 · Due From General Fund	28,970.04
Total Other Current Assets	185,360.04
Total Current Assets	791,864.54
TOTAL ASSETS	<u>791,864.54</u>
LIABILITIES & EQUITY	
Equity	
Reserve for Inventory	156,390.00
32000 · Retained Earnings-Fund Balance	554,385.08
Net Income	81,089.46
Total Equity	791,864.54
TOTAL LIABILITIES & EQUITY	<u>791,864.54</u>

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Accrual Basis

FERWCD - Capital Projects Fund Profit & Loss June 2015

	Jun 15	Oct '14 - Jun 15
Ordinary Income/Expense		
Income		
31125 · CIP Assessment Collections	28,483.66	247,171.38
36120 · Interest Income - CCB	24.93	198.12
Total Income	28,508.59	247,369.50
Expense		
53131 · Engineering Services	0.00	500.00
55230 · SJC - Collection Exp	-778.28	-687.08
55235 · SJC Assessment Discount	-0.89	6,606.04
55275 · Collection Expense	292.63	612.60
56460 · Paving and Stabilization	0.00	158,925.00
Total Expense	-486.54	165,956.56
Net Ordinary Income	28,995.13	81,412.94
Other Income/Expense		
Other Income		
31130 · Excess Fees - SJC	0.00	-323.48
Total Other Income	0.00	-323.48
Net Other Income	0.00	-323.48
Net Income	28,995.13	81,089.46

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Accrual Basis

FERWCD - Capital Projects Fund
Profit & Loss Budget vs. Actual
October 2014 through June 2015

	<u>Oct '14 - Jun 15</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
31125 · CIP Assessment Collections	247,171.38	258,350.00	-11,178.62
36120 · Interest Income - CCB	198.12		
Total Income	<u>247,369.50</u>	<u>258,350.00</u>	<u>-10,980.50</u>
Expense			
53131 · Engineering Services	500.00		
55230 · SJC - Collection Exp	-687.08		
55235 · SJC Assessment Discount	6,606.04		
55275 · Collection Expense	612.60		
56460 · Paving and Stabilization	158,925.00	120,000.00	38,925.00
56465 · Road Resurfacing	0.00	250,000.00	-250,000.00
Total Expense	<u>165,956.56</u>	<u>370,000.00</u>	<u>-204,043.44</u>
Net Ordinary Income	<u>81,412.94</u>	<u>-111,650.00</u>	<u>193,062.94</u>
Other Income/Expense			
Other Income			
31130 · Excess Fees - SJC	-323.48		
Total Other Income	<u>-323.48</u>		
Net Other Income	<u>-323.48</u>	<u>0.00</u>	<u>-323.48</u>
Net Income	<u><u>81,089.46</u></u>	<u><u>-111,650.00</u></u>	<u><u>192,739.46</u></u>