

## Flagler Estates Road and Water Control District

## Balance Sheet

01/13/16

As of December 31, 2015

Accrual Basis

	<u>Dec 31, 15</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
10000 · CASH	1,928,397.60
10126 · State Board of Admin - B Pool	-690.11
<b>Total Checking/Savings</b>	1,927,707.49
<b>Other Current Assets</b>	
15500 · Prepaid Expenses	33,474.00
<b>Total Other Current Assets</b>	33,474.00
<b>Total Current Assets</b>	1,961,181.49
<b>Other Assets</b>	
15700 · Inventory	34,815.23
<b>Total Other Assets</b>	34,815.23
<b>TOTAL ASSETS</b>	<b><u>1,995,996.72</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20200 · Accounts Payable	-351.12
<b>Total Accounts Payable</b>	-351.12
<b>Other Current Liabilities</b>	
2100 · Payroll Liabilities	-557.54
21800 · FICA & Withholding Payable	-612.47
21825 · Child Support Payable	-258.59
21950 · Due to Capital Projects Fund	53,111.62
<b>Total Other Current Liabilities</b>	51,683.02
<b>Total Current Liabilities</b>	51,331.90
<b>Total Liabilities</b>	51,331.90
<b>Equity</b>	
27000 · Fund Balance - Reserved for Inv	34,815.23
27100 · Fund Balance - Undesignated	1,681,785.24
Net Income	228,064.35
<b>Total Equity</b>	1,944,664.82
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>1,995,996.72</u></b>

## Flagler Estates Road and Water Control District

## Balance Sheet

01/13/16

As of December 31, 2015

Accrual Basis

	<u>Dec 31, 15</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>10000 - CASH</b>	
10100 - Cash-CCB General Fund-5401	1,054,602.31
10105 - CCB Emergency Reserve-3101	452,577.28
10110 - CCB Operating Reserve-5601	311,404.93
10125 - Cash - State Board of Admin	109,311.40
10200 - Petty Cash	501.68
<b>Total 10000 - CASH</b>	<u>1,928,397.60</u>
10126 - State Board of Admin - B Pool	
10127 - Valuation Analysis	-690.11
<b>Total 10126 - State Board of Admin - B Pool</b>	<u>-690.11</u>
<b>Total Checking/Savings</b>	<u>1,927,707.49</u>
<b>Other Current Assets</b>	
15500 - Prepaid Expenses	33,474.00
<b>Total Other Current Assets</b>	<u>33,474.00</u>
<b>Total Current Assets</b>	<u>1,961,181.49</u>
<b>Other Assets</b>	
15700 - Inventory	34,815.23
<b>Total Other Assets</b>	<u>34,815.23</u>
<b>TOTAL ASSETS</b>	<u><u>1,995,996.72</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20200 - Accounts Payable	-351.12
<b>Total Accounts Payable</b>	<u>-351.12</u>
<b>Other Current Liabilities</b>	
2100 - Payroll Liabilities	
2100 - Payroll Liabilities - Other	-557.54
<b>Total 2100 - Payroll Liabilities</b>	<u>-557.54</u>
21800 - FICA & Withholding Payable	-612.47
21825 - Child Support Payable	-258.59
21950 - Due to Capital Projects Fund	53,111.62
<b>Total Other Current Liabilities</b>	<u>51,683.02</u>
<b>Total Current Liabilities</b>	<u>51,331.90</u>
<b>Total Liabilities</b>	<u>51,331.90</u>
<b>Equity</b>	
27000 - Fund Balance - Reserved for Inv	34,815.23
27100 - Fund Balance - Undesignated	1,681,785.24
Net Income	228,064.35
<b>Total Equity</b>	<u>1,944,664.82</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,995,996.72</u></u>

## Flagler Estates Road and Water Control District

## Profit &amp; Loss

01/13/16

December 2015

Accrual Basis

	<u>Dec 15</u>	<u>Oct - Dec 15</u>
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	200,274.86	399,212.57
33825 · Excess Fees - St Johns County	-2.09	4,831.10
34190 · Culvert Permit Fees	125.00	125.00
34195 · Culvert Installation - Packages	4,556.99	7,835.49
34196 · Maintenance, Repairs & Damages	6.96	6.96
34197 · Copies, Maps and Other	4.50	29.25
36110 · Interest Earned Capital City	76.61	205.16
36120 · Interest Earned - SBA	32.94	81.62
36990 · Miscellaneous Revenues	0.00	42.56
<b>Total Income</b>	<u>205,075.77</u>	<u>412,369.71</u>
<b>Gross Profit</b>	205,075.77	412,369.71
Expense		
51000 · Personal Services	36,234.34	123,605.91
53000 · Operating Expenses	23,709.89	52,709.91
56000 · Capital Outlay	3,489.70	7,919.54
6560 · Payroll Expenses	0.00	70.00
<b>Total Expense</b>	<u>63,433.93</u>	<u>184,305.36</u>
<b>Net Ordinary Income</b>	<u>141,641.84</u>	<u>228,064.35</u>
<b>Net Income</b>	<u><u>141,641.84</u></u>	<u><u>228,064.35</u></u>

## Flagler Estates Road and Water Control District

## Profit &amp; Loss

December 2015

01/13/16

Accrual Basis

	Dec 15	Oct - Dec 15
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
31125 · Taxes - St Johns County	200,274.86	399,212.57
33825 · Excess Fees - St Johns County	-2.09	4,831.10
34190 · Culvert Permit Fees	125.00	125.00
34195 · Culvert Installation - Packages	4,556.99	7,835.49
34196 · Maintenance, Repairs & Damages	6.96	6.96
34197 · Copies, Maps and Other	4.50	29.25
36110 · Interest Earned Capital City	76.61	205.16
36120 · Interest Earned - SBA	32.94	81.62
36990 · Miscellaneous Revenues	0.00	42.56
<b>Total Income</b>	<b>205,075.77</b>	<b>412,369.71</b>
<b>Gross Profit</b>	<b>205,075.77</b>	<b>412,369.71</b>
<b>Expense</b>		
<b>51000 · Personal Services</b>		
51100 · Supervisors Fees	87.51	276.26
51200 · Salary and Wages	23,123.62	68,708.58
51210 · Vacation	1,491.85	23,934.51
51220 · Sick	91.18	981.20
51230 · Holiday	2,755.80	4,133.70
52100 · FICA Taxes	1,692.86	6,028.72
52150 · Payroll Taxes - Medicare	395.90	1,409.94
52300 · Life and Health Insurance		
52300 · Life and Health Insurance - Other	5,859.59	17,368.27
<b>Total 52300 · Life and Health Insurance</b>	<b>5,859.59</b>	<b>17,368.27</b>
52400 · Unemployment Compensation	7.03	35.73
52450 · Workers Compensation Insurance	694.00	694.00
52460 · Drug & Alcohol Testing	35.00	35.00
<b>Total 51000 · Personal Services</b>	<b>36,234.34</b>	<b>123,605.91</b>
<b>53000 · Operating Expenses</b>		
53131 · Services - Engineering	0.00	346.74
53154 · Legal	2,083.33	4,166.66
53155 · Legal Advertisement	225.78	324.78
53200 · Accounting	337.50	2,861.25
54000 · Travel & Per Diem	115.01	295.58
54100 · Telephone	269.89	2,211.56
54251 · Postage	128.69	128.69
54252 · Fuel & Oil	4,715.44	11,438.58
54300 · Utilities		
54300 · Utilities - Other	314.89	636.09
<b>Total 54300 · Utilities</b>	<b>314.89</b>	<b>636.09</b>
54600 · Shop Expense	1,004.05	1,973.37
54658 · Equipment Rental	0.00	433.92
54659 · Equipment Maintenance		
54659 · Equipment Maintenance - Other	3,798.69	6,117.31
<b>Total 54659 · Equipment Maintenance</b>	<b>3,798.69</b>	<b>6,117.31</b>
55152 · Office Supplies	544.50	1,229.07
55153 · Admin Fees, Licenses, Permits	0.00	175.00
55154 · Facility Maintenance & Repairs	468.41	802.32
55225 · Collection Expense-St Johns	1,925.57	3,854.40
55230 · Collection Discounts - SJC	7,715.68	15,439.01
55459 · Other Current Charges	62.46	275.58
<b>Total 53000 · Operating Expenses</b>	<b>23,709.89</b>	<b>52,709.91</b>
<b>56000 · Capital Outlay</b>		
56466 · Drainage Control	3,489.70	7,919.54
<b>Total 56000 · Capital Outlay</b>	<b>3,489.70</b>	<b>7,919.54</b>

**Flagler Estates Road and Water Control District**

**Profit & Loss**

01/13/16

December 2015

Accrual Basis

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	<u>Dec 15</u>	<u>Oct - Dec 15</u>
6560 - Payroll Expenses	0.00	70.00
<b>Total Expense</b>	<u>63,433.93</u>	<u>184,305.36</u>
<b>Net Ordinary Income</b>	<u>141,641.84</u>	<u>228,064.35</u>
<b>Net Income</b>	<u><u>141,641.84</u></u>	<u><u>228,064.35</u></u>

## Flagler Estates Road and Water Control District

## Profit &amp; Loss

01/13/16

October through December 2015

Accrual Basis

	Oct 15	Nov 15	Dec 15	TOTAL
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
31125 · Taxes - St Johns County	8,599.42	190,338.29	200,274.86	399,212.57
33825 · Excess Fees - St Johns County	4,769.75	63.44	-2.09	4,831.10
34190 · Culvert Permit Fees	0.00	0.00	125.00	125.00
34195 · Culvert Installation - Packages	2,288.60	989.90	4,556.99	7,835.49
34196 · Maintenance, Repairs & Damages	0.00	0.00	6.96	6.96
34197 · Copies, Maps and Other	2.25	22.50	4.50	29.25
36110 · Interest Earned Capital City	64.59	63.96	76.61	205.16
36120 · Interest Earned - SBA	24.77	23.91	32.94	81.62
36990 · Miscellaneous Revenues	42.56	0.00	0.00	42.56
<b>Total Income</b>	<b>15,791.94</b>	<b>191,502.00</b>	<b>205,075.77</b>	<b>412,369.71</b>
<b>Gross Profit</b>	<b>15,791.94</b>	<b>191,502.00</b>	<b>205,075.77</b>	<b>412,369.71</b>
<b>Expense</b>				
51000 · Personal Services	58,905.08	28,466.49	36,234.34	123,605.91
53000 · Operating Expenses	13,936.66	15,063.36	23,709.89	52,709.91
56000 · Capital Outlay	1,911.84	2,518.00	3,489.70	7,919.54
6560 · Payroll Expenses	0.00	70.00	0.00	70.00
<b>Total Expense</b>	<b>74,753.58</b>	<b>46,117.85</b>	<b>63,433.93</b>	<b>184,305.36</b>
<b>Net Ordinary Income</b>	<b>-58,961.64</b>	<b>145,384.15</b>	<b>141,641.84</b>	<b>228,064.35</b>
<b>Net Income</b>	<b>-58,961.64</b>	<b>145,384.15</b>	<b>141,641.84</b>	<b>228,064.35</b>

## Flagler Estates Road and Water Control District Profit & Loss

October through December 2015

	Oct 15	Nov 15	Dec 15	TOTAL
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
31125 · Taxes - St Johns County	8,599.42	190,338.29	200,274.86	399,212.57
33825 · Excess Fees - St Johns County	4,769.75	63.44	-2.09	4,831.10
34190 · Culvert Permit Fees	0.00	0.00	125.00	125.00
34195 · Culvert Installation - Packages	2,288.60	989.90	4,556.99	7,835.49
34196 · Maintenance, Repairs & Damages	0.00	0.00	6.96	6.96
34197 · Copies, Maps and Other	2.25	22.50	4.50	29.25
36110 · Interest Earned Capital City	64.59	63.96	76.61	205.16
36120 · Interest Earned - SBA	24.77	23.91	32.94	81.62
36990 · Miscellaneous Revenues	42.56	0.00	0.00	42.56
<b>Total Income</b>	<b>15,791.94</b>	<b>191,502.00</b>	<b>205,075.77</b>	<b>412,369.71</b>
<b>Gross Profit</b>	<b>15,791.94</b>	<b>191,502.00</b>	<b>205,075.77</b>	<b>412,369.71</b>
<b>Expense</b>				
<b>51000 · Personal Services</b>				
51100 · Supervisors Fees	93.75	95.00	87.51	276.26
51200 · Salary and Wages	26,457.62	19,127.34	23,123.62	68,708.58
51210 · Vacation	21,916.06	526.60	1,491.85	23,934.51
51220 · Sick	747.34	142.68	91.18	981.20
51230 · Holiday	0.00	1,377.90	2,755.80	4,133.70
52100 · FICA Taxes	3,032.33	1,303.53	1,692.86	6,028.72
52150 · Payroll Taxes - Medicare	709.17	304.87	395.90	1,409.94
52300 · Life and Health Insurance				
52300 · Life and Health Insurance - Other	5,922.09	5,586.59	5,859.59	17,368.27
<b>Total 52300 · Life and Health Insurance</b>	<b>5,922.09</b>	<b>5,586.59</b>	<b>5,859.59</b>	<b>17,368.27</b>
52400 · Unemployment Compensation	26.72	1.98	7.03	35.73
52450 · Workers Compensation Insurance	0.00	0.00	694.00	694.00
52460 · Drug & Alcohol Testing	0.00	0.00	35.00	35.00
<b>Total 51000 · Personal Services</b>	<b>58,905.08</b>	<b>28,466.49</b>	<b>36,234.34</b>	<b>123,605.91</b>
<b>53000 · Operating Expenses</b>				
53131 · Services - Engineering	0.00	346.74	0.00	346.74
53154 · Legal	0.00	2,083.33	2,083.33	4,166.66
53155 · Legal Advertisement	0.00	99.00	225.78	324.78
53200 · Accounting	1,586.25	937.50	337.50	2,861.25
54000 · Travel & Per Diem	125.94	54.63	115.01	295.58
54100 · Telephone	1,771.35	170.32	269.89	2,211.56
54251 · Postage	0.00	0.00	128.69	128.69
54252 · Fuel & Oil	6,723.14	0.00	4,715.44	11,438.58
54300 · Utilities				
54300 · Utilities - Other	321.20	0.00	314.89	636.09
<b>Total 54300 · Utilities</b>	<b>321.20</b>	<b>0.00</b>	<b>314.89</b>	<b>636.09</b>
54600 · Shop Expense	220.47	748.85	1,004.05	1,973.37
54658 · Equipment Rental	433.92	0.00	0.00	433.92
54659 · Equipment Maintenance				
54659 · Equipment Maintenance - Other	1,609.70	708.92	3,798.69	6,117.31
<b>Total 54659 · Equipment Maintenance</b>	<b>1,609.70</b>	<b>708.92</b>	<b>3,798.69</b>	<b>6,117.31</b>
55152 · Office Supplies	451.29	233.28	544.50	1,229.07
55153 · Admin Fees, Licenses, Permits	175.00	0.00	0.00	175.00
55154 · Facility Maintenance & Repairs	267.91	66.00	468.41	802.32
55225 · Collection Expense-St Johns	102.05	1,826.78	1,925.57	3,854.40
55230 · Collection Discounts - SJC	0.00	7,723.33	7,715.68	15,439.01
55459 · Other Current Charges	148.44	64.68	62.46	275.58
<b>Total 53000 · Operating Expenses</b>	<b>13,936.66</b>	<b>15,063.36</b>	<b>23,709.89</b>	<b>52,709.91</b>
<b>56000 · Capital Outlay</b>				
56466 · Drainage Control	1,911.84	2,518.00	3,489.70	7,919.54
<b>Total 56000 · Capital Outlay</b>	<b>1,911.84</b>	<b>2,518.00</b>	<b>3,489.70</b>	<b>7,919.54</b>
<b>6560 · Payroll Expenses</b>	<b>0.00</b>	<b>70.00</b>	<b>0.00</b>	<b>70.00</b>
<b>Total Expense</b>	<b>74,753.58</b>	<b>46,117.85</b>	<b>63,433.93</b>	<b>184,305.36</b>
<b>Net Ordinary Income</b>	<b>-58,961.64</b>	<b>145,384.15</b>	<b>141,641.84</b>	<b>228,064.35</b>
<b>Net Income</b>	<b>-58,961.64</b>	<b>145,384.15</b>	<b>141,641.84</b>	<b>228,064.35</b>

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

01/13/16

Accrual Basis

	Dec 15	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
31125 · Taxes - St Johns County	200,274.86	237,235.26	-36,960.40
33825 · Excess Fees - St Johns County	-2.09		
34190 · Culvert Permit Fees	125.00	0.00	125.00
34195 · Culvert Installation - Packages	4,556.99	729.00	3,827.99
34196 · Maintenance, Repairs & Damages	6.96	0.00	6.96
34197 · Copies, Maps and Other	4.50	0.00	4.50
34199 · Move On/Off Permit	0.00	42.87	-42.87
36110 · Interest Earned Capital City	76.61	79.38	-2.77
36115 · Interest Earned First Federal	0.00	10.59	-10.59
36120 · Interest Earned - SBA	32.94	0.00	32.94
36132 · Interest Income - St Johns	0.00	0.00	0.00
36990 · Miscellaneous Revenues	0.00	0.00	0.00
<b>Total Income</b>	<u>205,075.77</u>	<u>238,097.10</u>	<u>-33,021.33</u>
<b>Gross Profit</b>	205,075.77	238,097.10	-33,021.33
<b>Expense</b>			
51000 · Personal Services	36,234.34	46,654.69	-10,420.35
53000 · Operating Expenses	23,709.89	25,218.81	-1,508.92
56000 · Capital Outlay	3,489.70	430.00	3,059.70
<b>Total Expense</b>	<u>63,433.93</u>	<u>72,303.50</u>	<u>-8,869.57</u>
<b>Net Ordinary Income</b>	<u>141,641.84</u>	<u>165,793.60</u>	<u>-24,151.76</u>
<b>Net Income</b>	<u><u>141,641.84</u></u>	<u><u>165,793.60</u></u>	<u><u>-24,151.76</u></u>

## Flagler Estates Road and Water Control District

01/13/16

## Budget vs. Actual

Accrual Basis

December 2015

	Dec 15	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
31125 - Taxes - St Johns County	200,274.86	237,235.26	-36,960.40
33825 - Excess Fees - St Johns County	-2.09		
34190 - Culvert Permit Fees	125.00	0.00	125.00
34195 - Culvert Installation - Packages	4,556.99	729.00	3,827.99
34196 - Maintenance, Repairs & Damages	6.96	0.00	6.96
34197 - Copies, Maps and Other	4.50	0.00	4.50
34199 - Move On/Off Permit	0.00	42.87	-42.87
36110 - Interest Earned Capital City	76.61	79.38	-2.77
36115 - Interest Earned First Federal	0.00	10.59	-10.59
36120 - Interest Earned - SBA	32.94	0.00	32.94
36132 - Interest Income - St Johns	0.00	0.00	0.00
36990 - Miscellaneous Revenues	0.00	0.00	0.00
<b>Total Income</b>	<b>205,075.77</b>	<b>238,097.10</b>	<b>-33,021.33</b>
<b>Gross Profit</b>	<b>205,075.77</b>	<b>238,097.10</b>	<b>-33,021.33</b>
<b>Expense</b>			
<b>51000 - Personal Services</b>			
51100 - Supervisors Fees	87.51	74.61	12.90
51200 - Salary and Wages	23,123.62	19,437.61	3,686.01
51210 - Vacation	1,491.85	377.24	1,114.61
51220 - Sick	91.18	315.42	-224.24
51230 - Holiday	2,755.80	1,454.32	1,301.48
51400 - Overtime Pay	0.00	0.00	0.00
52100 - FICA Taxes	1,692.86	1,331.52	361.34
52150 - Payroll Taxes - Medicare	395.90	311.40	84.50
52200 - Retirement	0.00	18,000.00	-18,000.00
52300 - Life and Health Insurance			
52305 - Cancer Insurance	0.00	0.00	0.00
52300 - Life and Health Insurance - Other	5,859.59	5,348.84	510.75
<b>Total 52300 - Life and Health Insurance</b>	<b>5,859.59</b>	<b>5,348.84</b>	<b>510.75</b>
52400 - Unemployment Compensation	7.03	3.73	3.30
52450 - Workers Compensation Insurance	694.00	0.00	694.00
52460 - Drug & Alcohol Testing	35.00		
<b>Total 51000 - Personal Services</b>	<b>36,234.34</b>	<b>46,654.69</b>	<b>-10,420.35</b>
<b>53000 - Operating Expenses</b>			
53131 - Services - Engineering	0.00	111.10	-111.10
53132 - Vegetation Control	0.00	292.60	-292.60
53133 - Surveying	0.00	0.00	0.00
53154 - Legal	2,083.33	1,905.00	178.33
53155 - Legal Advertisement	225.78	0.00	225.78
53200 - Accounting	337.50	644.30	-306.80
53225 - Auditing	0.00	0.00	0.00
54000 - Travel & Per Diem	115.01	26.20	88.81
54010 - Continuing Education & Seminars	0.00	0.00	0.00
54100 - Telephone	269.89	347.82	-77.93
54251 - Postage	128.69	112.25	16.44
54252 - Fuel & Oil	4,715.44	4,704.00	11.44
54300 - Utilities			
54300 - Utilities - Other	314.89	150.00	164.89
<b>Total 54300 - Utilities</b>	<b>314.89</b>	<b>150.00</b>	<b>164.89</b>
54500 - Insurance	0.00	0.00	0.00
54600 - Shop Expense	1,004.05	476.00	528.05
54658 - Equipment Rental	0.00	0.00	0.00
54659 - Equipment Maintenance			
54659 - Equipment Maintenance - Other	3,798.69	2,472.00	1,326.69
<b>Total 54659 - Equipment Maintenance</b>	<b>3,798.69</b>	<b>2,472.00</b>	<b>1,326.69</b>
55152 - Office Supplies	544.50	1,967.24	-1,422.74
55153 - Admin Fees, Licenses, Permits	0.00	0.00	0.00
55154 - Facility Maintenance & Repairs	468.41	103.80	364.61
55225 - Collection Expense-St Johns	1,925.57	2,379.15	-453.58
55230 - Collection Discounts - SJC	7,715.68	9,387.00	-1,671.32
55275 - Collection Expense - SJPA	0.00	0.00	0.00
55459 - Other Current Charges	62.46	140.35	-77.89
<b>Total 53000 - Operating Expenses</b>	<b>23,709.89</b>	<b>25,218.81</b>	<b>-1,508.92</b>
<b>56000 - Capital Outlay</b>			
56464 - Machinery & Equipment	0.00	0.00	0.00

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

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	<u>Dec 15</u>	<u>Budget</u>	<u>\$ Over Budget</u>
56466 - Drainage Control	3,489.70	430.00	3,059.70
Total 56000 - Capital Outlay	3,489.70	430.00	3,059.70
Total Expense	63,433.93	72,303.50	-8,869.57
Net Ordinary Income	141,641.84	165,793.60	-24,151.76
Net Income	<u>141,641.84</u>	<u>165,793.60</u>	<u>-24,151.76</u>

## Flagler Estates Road and Water Control District

## Budget vs. Actual

01/13/16

October through December 2015

Accrual Basis

	Oct - Dec 15	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	399,212.57	422,600.99	-23,388.42
33825 · Excess Fees - St Johns County	4,831.10		
34190 · Culvert Permit Fees	125.00	0.00	125.00
34195 · Culvert Installation - Packages	7,835.49	1,848.00	5,987.49
34196 · Maintenance, Repairs & Damages	6.96	500.00	-493.04
34197 · Copies, Maps and Other	29.25	4.55	24.70
34199 · Move On/Off Permit	0.00	42.87	-42.87
36110 · Interest Earned Capital City	205.16	213.03	-7.87
36115 · Interest Earned First Federal	0.00	30.70	-30.70
36120 · Interest Earned - SBA	81.62	0.00	81.62
36132 · Interest Income - St Johns	0.00	1.56	-1.56
36990 · Miscellaneous Revenues	42.56	0.00	42.56
<b>Total Income</b>	<b>412,369.71</b>	<b>425,241.70</b>	<b>-12,871.99</b>
<b>Gross Profit</b>	<b>412,369.71</b>	<b>425,241.70</b>	<b>-12,871.99</b>
Expense			
51000 · Personal Services	123,605.91	111,578.04	12,027.87
53000 · Operating Expenses	52,709.91	76,800.58	-24,090.67
56000 · Capital Outlay	7,919.54	51,568.00	-43,648.46
6560 · Payroll Expenses	70.00		
<b>Total Expense</b>	<b>184,305.36</b>	<b>239,946.62</b>	<b>-55,641.26</b>
<b>Net Ordinary Income</b>	<b>228,064.35</b>	<b>185,295.08</b>	<b>42,769.27</b>
<b>Net Income</b>	<b>228,064.35</b>	<b>185,295.08</b>	<b>42,769.27</b>

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

	Oct - Dec 15	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
31125 - Taxes - St Johns County	399,212.57	422,600.99	-23,388.42
33825 - Excess Fees - St Johns County	4,831.10		
34190 - Culvert Permit Fees	125.00	0.00	125.00
34195 - Culvert Installation - Packages	7,835.49	1,848.00	5,987.49
34196 - Maintenance, Repairs & Damages	6.96	500.00	-493.04
34197 - Copies, Maps and Other	29.25	4.55	24.70
34199 - Move On/Off Permit	0.00	42.87	-42.87
36110 - Interest Earned Capital City	205.16	213.03	-7.87
36115 - Interest Earned First Federal	0.00	30.70	-30.70
36120 - Interest Earned - SBA	81.62	0.00	81.62
36132 - Interest Income - St Johns	0.00	1.56	-1.56
36990 - Miscellaneous Revenues	42.56	0.00	42.56
<b>Total Income</b>	<b>412,369.71</b>	<b>425,241.70</b>	<b>-12,871.99</b>
<b>Gross Profit</b>	<b>412,369.71</b>	<b>425,241.70</b>	<b>-12,871.99</b>
<b>Expense</b>			
<b>51000 - Personal Services</b>			
51100 - Supervisors Fees	276.26	122.40	153.86
51200 - Salary and Wages	68,708.58	63,261.10	5,447.48
51210 - Vacation	23,934.51	3,364.83	20,569.68
51220 - Sick	981.20	1,606.44	-625.24
51230 - Holiday	4,133.70	2,908.64	1,225.06
51400 - Overtime Pay	0.00	396.01	-396.01
52100 - FICA Taxes	6,028.72	4,444.05	1,584.67
52150 - Payroll Taxes - Medicare	1,409.94	1,039.77	370.17
52200 - Retirement	0.00	18,000.00	-18,000.00
52300 - Life and Health Insurance			
52305 - Cancer Insurance	0.00	0.00	0.00
52300 - Life and Health Insurance - Other	17,368.27	16,428.58	939.69
<b>Total 52300 - Life and Health Insurance</b>	<b>17,368.27</b>	<b>16,428.58</b>	<b>939.69</b>
52400 - Unemployment Compensation	35.73	6.22	29.51
52450 - Workers Compensation Insurance	694.00	0.00	694.00
52460 - Drug & Alcohol Testing	35.00		
<b>Total 51000 - Personal Services</b>	<b>123,605.91</b>	<b>111,578.04</b>	<b>12,027.87</b>
<b>53000 - Operating Expenses</b>			
53131 - Services - Engineering	346.74	111.10	235.64
53132 - Vegetation Control	0.00	6,164.40	-6,164.40
53133 - Surveying	0.00	0.00	0.00
53154 - Legal	4,166.66	5,715.00	-1,548.34
53155 - Legal Advertisement	324.78	140.10	184.68
53200 - Accounting	2,861.25	3,794.40	-933.15
53225 - Auditing	0.00	0.00	0.00
54000 - Travel & Per Diem	295.58	78.60	216.98
54010 - Continuing Education & Seminars	0.00	0.00	0.00
54100 - Telephone	2,211.56	2,876.18	-664.62
54251 - Postage	128.69	112.25	16.44
54252 - Fuel & Oil	11,438.58	21,532.00	-10,093.42
54300 - Utilities			
54300 - Utilities - Other	636.09	468.40	167.69
<b>Total 54300 - Utilities</b>	<b>636.09</b>	<b>468.40</b>	<b>167.69</b>
54500 - Insurance	0.00	0.00	0.00
54600 - Shop Expense	1,973.37	1,802.00	171.37
54658 - Equipment Rental	433.92	1,000.00	-566.08
54659 - Equipment Maintenance			
54659 - Equipment Maintenance - Other	6,117.31	7,896.00	-1,778.69
<b>Total 54659 - Equipment Maintenance</b>	<b>6,117.31</b>	<b>7,896.00</b>	<b>-1,778.69</b>
55152 - Office Supplies	1,229.07	2,135.20	-906.13
55153 - Admin Fees, Licenses, Permits	175.00	1,666.00	-1,491.00
55154 - Facility Maintenance & Repairs	802.32	155.10	647.22
55225 - Collection Expense-St Johns	3,854.40	4,259.35	-404.95
55230 - Collection Discounts - SJC	15,439.01	16,457.70	-1,018.69
55275 - Collection Expense - SJPA	0.00	0.00	0.00
55459 - Other Current Charges	275.58	436.80	-161.22
<b>Total 53000 - Operating Expenses</b>	<b>52,709.91</b>	<b>76,800.58</b>	<b>-24,090.67</b>
<b>56000 - Capital Outlay</b>			
56464 - Machinery & Equipment	0.00	50,000.00	-50,000.00

Flagler Estates Road and Water Control District

Budget vs. Actual

October through December 2015

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	<u>Oct - Dec 15</u>	<u>Budget</u>	<u>\$ Over Budget</u>
56466 - Drainage Control	7,919.54	1,568.00	6,351.54
Total 56000 - Capital Outlay	7,919.54	51,568.00	-43,648.46
6560 - Payroll Expenses	70.00		
Total Expense	184,305.36	239,946.62	-55,641.26
Net Ordinary Income	228,064.35	185,295.08	42,769.27
Net Income	<u>228,064.35</u>	<u>185,295.08</u>	<u>42,769.27</u>

## FERWCD - Capital Projects Fund

01/13/16

## Balance Sheet

Accrual Basis

As of December 31, 2015

	<u>Dec 31, 15</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
10120 - CCB Capital Improvement Fund	199,436.74
<b>Total Checking/Savings</b>	<u>199,436.74</u>
<b>Other Current Assets</b>	
Inventory	156,390.00
12000 - Due From General Fund	53,111.47
<b>Total Other Current Assets</b>	<u>209,501.47</u>
<b>Total Current Assets</b>	<u>408,938.21</u>
<b>TOTAL ASSETS</b>	<b><u>408,938.21</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
Reserve for Inventory	156,390.00
32000 - Retained Earnings-Fund Balance	388,048.95
Net Income	-135,500.74
<b>Total Equity</b>	<u>408,938.21</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>408,938.21</u></b>

## FERWCD - Capital Projects Fund

## Profit &amp; Loss

December 2015

01/13/16

Accrual Basis

	<u>Dec 15</u>	<u>Oct - Dec 15</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
31125 · CIP Assessment Collections	55,798.35	111,224.17
36120 · Interest Income - CCB	10.08	42.54
<b>Total Income</b>	<u>55,808.43</u>	<u>111,266.71</u>
<b>Expense</b>		
55230 · SJC - Collection Exp	2,149.66	2,169.35
55235 · SJC Assessment Discount	247.03	2,398.82
55275 · Collection Expense	290.03	360.51
56460 · Paving and Stabilization	242,738.11	242,738.11
<b>Total Expense</b>	<u>245,424.83</u>	<u>247,666.79</u>
<b>Net Ordinary Income</b>	-189,616.40	-136,400.08
<b>Other Income/Expense</b>		
<b>Other Income</b>		
31130 · Excess Fees - SJC	0.00	899.34
<b>Total Other Income</b>	<u>0.00</u>	<u>899.34</u>
<b>Net Other Income</b>	<u>0.00</u>	<u>899.34</u>
<b>Net Income</b>	<u><u>-189,616.40</u></u>	<u><u>-135,500.74</u></u>

## FERWCD - Capital Projects Fund

## Budget vs. Actual

October through December 2015

01/13/16

Accrual Basis

	Oct - Dec 15	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
31125 · CIP Assessment Collections	111,224.17	228,992.00	-117,767.83
36120 · Interest Income - CCB	42.54	0.00	42.54
<b>Total Income</b>	111,266.71	228,992.00	-117,725.29
<b>Expense</b>			
53131 · Engineering Services	0.00	0.00	0.00
55230 · SJC - Collection Exp	2,169.35	0.00	2,169.35
55235 · SJC Assessment Discount	2,398.82	0.00	2,398.82
55275 · Collection Expense	360.51	0.00	360.51
56460 · Paving and Stabilization	242,738.11	338,000.00	-95,261.89
56465 · Road Resurfacing	0.00	0.00	0.00
<b>Total Expense</b>	247,666.79	338,000.00	-90,333.21
<b>Net Ordinary Income</b>	-136,400.08	-109,008.00	-27,392.08
<b>Other Income/Expense</b>			
<b>Other Income</b>			
31130 · Excess Fees - SJC	899.34		
<b>Total Other Income</b>	899.34		
<b>Net Other Income</b>	899.34	0.00	899.34
<b>Net Income</b>	<b>-135,500.74</b>	<b>-109,008.00</b>	<b>-26,492.74</b>