

Flagler Estates Road and Water Control District

Balance Sheet

03/09/16

As of February 29, 2016

Accrual Basis

	<u>Feb 29, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	1,976,312.40
10126 · State Board of Admin - B Pool	-690.11
Total Checking/Savings	1,975,622.29
Other Current Assets	
15500 · Prepaid Expenses	33,474.00
Total Other Current Assets	33,474.00
Total Current Assets	2,009,096.29
Other Assets	
15700 · Inventory	34,815.23
Total Other Assets	34,815.23
TOTAL ASSETS	<u>2,043,911.52</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	4,362.59
Total Accounts Payable	4,362.59
Other Current Liabilities	
2100 · Payroll Liabilities	-101.05
21800 · FICA & Withholding Payable	-612.47
21825 · Child Support Payable	-258.59
21950 · Due to Capital Projects Fund	26,569.53
Total Other Current Liabilities	25,597.42
Total Current Liabilities	29,960.01
Total Liabilities	29,960.01
Equity	
27000 · Fund Balance - Reserved for Inv	34,815.23
27100 · Fund Balance - Undesignated	1,681,785.24
Net Income	297,351.04
Total Equity	2,013,951.51
TOTAL LIABILITIES & EQUITY	<u>2,043,911.52</u>

Flagler Estates Road and Water Control District

Balance Sheet

As of February 29, 2016

03/09/16

Accrual Basis

	<u>Feb 29, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	
10100 · Cash-CCB General Fund-5401	1,102,363.27
10105 · CCB Emergency Reserve-3101	452,614.38
10110 · CCB Operating Reserve-5601	311,430.46
10125 · Cash - State Board of Admin	109,402.61
10200 · Petty Cash	501.68
Total 10000 · CASH	<u>1,976,312.40</u>
10126 · State Board of Admin - B Pool	
10127 · Valuation Analysis	-690.11
Total 10126 · State Board of Admin - B Pool	<u>-690.11</u>
Total Checking/Savings	<u>1,975,622.29</u>
Other Current Assets	
15500 · Prepaid Expenses	33,474.00
Total Other Current Assets	<u>33,474.00</u>
Total Current Assets	<u>2,009,096.29</u>
Other Assets	
15700 · Inventory	34,815.23
Total Other Assets	<u>34,815.23</u>
TOTAL ASSETS	<u><u>2,043,911.52</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	4,362.59
Total Accounts Payable	<u>4,362.59</u>
Other Current Liabilities	
2100 · Payroll Liabilities	
2100 · Payroll Liabilities - Other	-101.05
Total 2100 · Payroll Liabilities	<u>-101.05</u>
21800 · FICA & Withholding Payable	-612.47
21825 · Child Support Payable	-258.59
21950 · Due to Capital Projects Fund	26,569.53
Total Other Current Liabilities	<u>25,597.42</u>
Total Current Liabilities	<u>29,960.01</u>
Total Liabilities	<u>29,960.01</u>
Equity	
27000 · Fund Balance - Reserved for Inv	34,815.23
27100 · Fund Balance - Undesignated	1,681,785.24
Net Income	297,351.04
Total Equity	<u>2,013,951.51</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,043,911.52</u></u>

Flagler Estates Road and Water Control District
Profit & Loss
February 2016

03/09/16

Accrual Basis

	Feb 16	Oct '15 - Feb 16
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	98,877.84	563,191.25
33825 · Excess Fees - St Johns County	0.00	6,985.36
34190 · Culvert Permit Fees	0.00	125.00
34195 · Culvert Installation - Packages	2,173.60	10,797.84
34196 · Maintenance, Repairs & Damages	83.52	157.78
34197 · Copies, Maps and Other	0.00	31.50
34199 · Move On/Off Permit	85.00	170.00
36110 · Interest Earned Capital City	71.68	355.05
36120 · Interest Earned - SBA	91.21	172.83
36132 · Interest Income - St Johns	0.00	40.06
36990 · Miscellaneous Revenues	0.00	85.12
Total Income	<u>101,382.85</u>	<u>582,111.79</u>
Gross Profit	101,382.85	582,111.79
Expense		
51000 · Personal Services	30,986.83	190,926.39
53000 · Operating Expenses	15,892.82	83,094.07
56000 · Capital Outlay	0.00	10,670.29
6560 · Payroll Expenses	0.00	70.00
Total Expense	<u>46,879.65</u>	<u>284,760.75</u>
Net Ordinary Income	<u>54,503.20</u>	<u>297,351.04</u>
Net Income	<u><u>54,503.20</u></u>	<u><u>297,351.04</u></u>

Flagler Estates Road and Water Control District

Profit & Loss

03/09/16

February 2016

Accrual Basis

	Feb 16	Oct '15 - Feb 16
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	98,877.84	563,191.25
33825 · Excess Fees - St Johns County	0.00	6,985.36
34190 · Culvert Permit Fees	0.00	125.00
34195 · Culvert Installation - Packages	2,173.60	10,797.84
34196 · Maintenance, Repairs & Damages	83.52	157.78
34197 · Copies, Maps and Other	0.00	31.50
34199 · Move On/Off Permit	85.00	170.00
36110 · Interest Earned Capital City	71.68	355.05
36120 · Interest Earned - SBA	91.21	172.83
36132 · Interest Income - St Johns	0.00	40.06
36990 · Miscellaneous Revenues	0.00	85.12
Total Income	101,382.85	582,111.79
Gross Profit	101,382.85	582,111.79
Expense		
51000 · Personal Services		
51100 · Supervisors Fees	178.14	601.29
51200 · Salary and Wages	21,348.75	107,218.92
51210 · Vacation	511.29	32,063.72
51220 · Sick	681.33	1,818.13
51230 · Holiday	0.00	6,763.90
52100 · FICA Taxes	1,393.44	9,122.65
52150 · Payroll Taxes - Medicare	325.88	2,133.51
52300 · Life and Health Insurance		
52355 · Dependent Medical Ins	0.00	-2,793.62
52300 · Life and Health Insurance - Other	6,240.24	32,431.87
Total 52300 · Life and Health Insurance	6,240.24	29,638.25
52400 · Unemployment Compensation	307.76	837.02
52450 · Workers Compensation Insurance	0.00	694.00
52460 · Drug & Alcohol Testing	0.00	35.00
Total 51000 · Personal Services	30,986.83	190,926.39
53000 · Operating Expenses		
53131 · Services - Engineering	0.00	346.74
53154 · Legal	2,083.33	8,333.32
53155 · Legal Advertisement	78.26	403.04
53200 · Accounting	862.50	4,473.75
54000 · Travel & Per Diem	77.22	439.76
54010 · Continuing Education & Seminars	577.00	577.00
54100 · Telephone	372.06	2,854.65
54251 · Postage	0.00	128.69
54252 · Fuel & Oil	2,701.52	16,698.15
54300 · Utilities		
54300 · Utilities - Other	631.52	1,577.41
Total 54300 · Utilities	631.52	1,577.41
54500 · Insurance	671.00	671.00
54600 · Shop Expense	1,698.77	3,772.49
54658 · Equipment Rental	0.00	433.92
54659 · Equipment Maintenance		
54659 · Equipment Maintenance - Other	1,399.29	11,874.79
Total 54659 · Equipment Maintenance	1,399.29	11,874.79
55152 · Office Supplies	310.18	1,621.22
55153 · Admin Fees, Licenses, Permits	325.00	1,169.94
55154 · Facility Maintenance & Repairs	592.30	1,662.03
55225 · Collection Expense-St Johns	963.28	5,467.32
55230 · Collection Discounts - SJC	2,549.59	20,280.66
55459 · Other Current Charges	0.00	308.19

Flagler Estates Road and Water Control District
Profit & Loss
February 2016

03/09/16

Accrual Basis

	<u>Feb 16</u>	<u>Oct '15 - Feb 16</u>
Total 53000 · Operating Expenses	15,892.82	83,094.07
56000 · Capital Outlay		
56466 · Drainage Control	0.00	10,670.29
Total 56000 · Capital Outlay	0.00	10,670.29
6560 · Payroll Expenses	0.00	70.00
Total Expense	<u>46,879.65</u>	<u>284,760.75</u>
Net Ordinary Income	<u>54,503.20</u>	<u>297,351.04</u>
Net Income	<u><u>54,503.20</u></u>	<u><u>297,351.04</u></u>

Flagler Estates Road and Water Control District Profit & Loss

03/09/16

Accrual Basis

December 2015 through February 2016

	Dec 15	Jan 16	Feb 16	TOTAL
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	200,274.86	65,100.84	98,877.84	364,253.54
33825 · Excess Fees - St Johns County	-2.09	2,154.26	0.00	2,152.17
34190 · Culvert Permit Fees	125.00	0.00	0.00	125.00
34195 · Culvert Installation - Packages	4,556.99	788.75	2,173.60	7,519.34
34196 · Maintenance, Repairs & Damages	6.96	67.30	83.52	157.78
34197 · Copies, Maps and Other	4.50	2.25	0.00	6.75
34199 · Move On/Off Permit	0.00	85.00	85.00	170.00
36110 · Interest Earned Capital City	76.61	78.21	71.68	226.50
36120 · Interest Earned - SBA	32.94	0.00	91.21	124.15
36132 · Interest Income - St Johns	0.00	40.06	0.00	40.06
36990 · Miscellaneous Revenues	0.00	42.56	0.00	42.56
Total Income	<u>205,075.77</u>	<u>68,359.23</u>	<u>101,382.85</u>	<u>374,817.85</u>
Gross Profit	205,075.77	68,359.23	101,382.85	374,817.85
Expense				
51000 · Personal Services	36,234.34	36,333.65	30,986.83	103,554.82
53000 · Operating Expenses	23,709.89	14,491.34	15,892.82	54,094.05
56000 · Capital Outlay	3,489.70	2,750.75	0.00	6,240.45
Total Expense	<u>63,433.93</u>	<u>53,575.74</u>	<u>46,879.65</u>	<u>163,889.32</u>
Net Ordinary Income	<u>141,641.84</u>	<u>14,783.49</u>	<u>54,503.20</u>	<u>210,928.53</u>
Net Income	<u><u>141,641.84</u></u>	<u><u>14,783.49</u></u>	<u><u>54,503.20</u></u>	<u><u>210,928.53</u></u>

Flagler Estates Road and Water Control District Profit & Loss

December 2015 through February 2016

	Dec 15	Jan 16	Feb 16	TOTAL
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	200,274.86	65,100.84	98,877.84	364,253.54
33825 · Excess Fees - St Johns County	-2.09	2,154.26	0.00	2,152.17
34190 · Culvert Permit Fees	125.00	0.00	0.00	125.00
34195 · Culvert Installation - Packages	4,556.99	788.75	2,173.60	7,519.34
34196 · Maintenance, Repairs & Damages	6.96	67.30	83.52	157.78
34197 · Copies, Maps and Other	4.50	2.25	0.00	6.75
34199 · Move On/Off Permit	0.00	85.00	85.00	170.00
36110 · Interest Earned Capital City	76.61	78.21	71.68	226.50
36120 · Interest Earned - SBA	32.94	0.00	91.21	124.15
36132 · Interest Income - St Johns	0.00	40.06	0.00	40.06
36990 · Miscellaneous Revenues	0.00	42.56	0.00	42.56
Total Income	205,075.77	68,359.23	101,382.85	374,817.85
Gross Profit	205,075.77	68,359.23	101,382.85	374,817.85
Expense				
51000 · Personal Services				
51100 · Supervisors Fees	87.51	146.89	178.14	412.54
51200 · Salary and Wages	23,123.62	17,161.59	21,348.75	61,633.96
51210 · Vacation	1,491.85	7,617.92	511.29	9,621.06
51220 · Sick	91.18	155.60	681.33	928.11
51230 · Holiday	2,755.80	2,630.20	0.00	5,386.00
52100 · FICA Taxes	1,692.86	1,700.49	1,393.44	4,786.79
52150 · Payroll Taxes - Medicare	395.90	397.69	325.88	1,119.47
52300 · Life and Health Insurance				
52355 · Dependent Medical Ins	0.00	-2,793.62	0.00	-2,793.62
52300 · Life and Health Insurance - Other	5,859.59	8,823.36	6,240.24	20,923.19
Total 52300 · Life and Health Insurance	5,859.59	6,029.74	6,240.24	18,129.57
52400 · Unemployment Compensation	7.03	493.53	307.76	808.32
52450 · Workers Compensation Insurance	694.00	0.00	0.00	694.00
52460 · Drug & Alcohol Testing	35.00	0.00	0.00	35.00
Total 51000 · Personal Services	36,234.34	36,333.65	30,986.83	103,554.82
53000 · Operating Expenses				
53154 · Legal	2,083.33	2,083.33	2,083.33	6,249.99
53155 · Legal Advertisement	225.78	0.00	78.26	304.04
53200 · Accounting	337.50	750.00	862.50	1,950.00
54000 · Travel & Per Diem	115.01	66.96	77.22	259.19
54010 · Continuing Education & Seminars	0.00	0.00	577.00	577.00
54100 · Telephone	269.89	271.03	372.06	912.98
54251 · Postage	128.69	0.00	0.00	128.69
54252 · Fuel & Oil	4,715.44	2,558.05	2,701.52	9,975.01
54300 · Utilities				
54300 · Utilities - Other	314.89	309.80	631.52	1,256.21
Total 54300 · Utilities	314.89	309.80	631.52	1,256.21
54500 · Insurance	0.00	0.00	671.00	671.00
54600 · Shop Expense	1,004.05	100.35	1,698.77	2,803.17
54659 · Equipment Maintenance				
54659 · Equipment Maintenance - Other	3,798.69	4,358.19	1,399.29	9,556.17
Total 54659 · Equipment Maintenance	3,798.69	4,358.19	1,399.29	9,556.17
55152 · Office Supplies	544.50	81.97	310.18	936.65
55153 · Admin Fees, Licenses, Permits	0.00	669.94	325.00	994.94
55154 · Facility Maintenance & Repairs	468.41	267.41	592.30	1,328.12
55225 · Collection Expense-St Johns	1,925.57	649.64	963.28	3,538.49
55230 · Collection Discounts - SJC	7,715.68	2,292.06	2,549.59	12,557.33
55459 · Other Current Charges	62.46	32.61	0.00	95.07
Total 53000 · Operating Expenses	23,709.89	14,491.34	15,892.82	54,094.05
56000 · Capital Outlay				
56466 · Drainage Control	3,489.70	2,750.75	0.00	6,240.45
Total 56000 · Capital Outlay	3,489.70	2,750.75	0.00	6,240.45
Total Expense	63,433.93	53,575.74	46,879.65	163,889.32
Net Ordinary Income	141,641.84	14,783.49	54,503.20	210,928.53
Net Income	141,641.84	14,783.49	54,503.20	210,928.53

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

	Feb 16	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	98,877.84	47,184.01	51,693.83
34190 · Culvert Permit Fees	0.00	83.35	-83.35
34195 · Culvert Installation - Packages	2,173.60	797.00	1,376.60
34196 · Maintenance, Repairs & Damages	83.52		
34197 · Copies, Maps and Other	0.00	0.00	0.00
34199 · Move On/Off Permit	85.00	42.87	42.13
36110 · Interest Earned Capital City	71.68	72.00	-0.32
36115 · Interest Earned First Federal	0.00	11.00	-11.00
36120 · Interest Earned - SBA	91.21	0.00	91.21
36132 · Interest Income - St Johns	0.00	0.00	0.00
Total Income	<u>101,382.85</u>	<u>48,190.23</u>	<u>53,192.62</u>
Gross Profit	101,382.85	48,190.23	53,192.62
Expense			
51000 · Personal Services	30,986.83	32,397.87	-1,411.04
53000 · Operating Expenses	15,892.82	13,742.27	2,150.55
56000 · Capital Outlay	0.00	5,000.00	-5,000.00
Total Expense	<u>46,879.65</u>	<u>51,140.14</u>	<u>-4,260.49</u>
Net Ordinary Income	<u>54,503.20</u>	<u>-2,949.91</u>	<u>57,453.11</u>
Net Income	<u>54,503.20</u>	<u>-2,949.91</u>	<u>57,453.11</u>

Flagler Estates Road and Water Control District

03/09/16

Budget vs. Actual

Accrual Basis

February 2016

	Feb 16	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	98,877.84	47,184.01	51,693.83
34190 · Culvert Permit Fees	0.00	83.35	-83.35
34195 · Culvert Installation - Packages	2,173.60	797.00	1,376.60
34196 · Maintenance, Repairs & Damages	83.52		
34197 · Copies, Maps and Other	0.00	0.00	0.00
34199 · Move On/Off Permit	85.00	42.87	42.13
36110 · Interest Earned Capital City	71.68	72.00	-0.32
36115 · Interest Earned First Federal	0.00	11.00	-11.00
36120 · Interest Earned - SBA	91.21	0.00	91.21
36132 · Interest Income - St Johns	0.00	0.00	0.00
Total Income	101,382.85	48,190.23	53,192.62
Gross Profit	101,382.85	48,190.23	53,192.62
Expense			
51000 · Personal Services			
51100 · Supervisors Fees	178.14	0.00	178.14
51200 · Salary and Wages	21,348.75	23,483.70	-2,134.95
51210 · Vacation	511.29	1,195.04	-683.75
51220 · Sick	681.33	7.86	673.47
51230 · Holiday	0.00	0.00	0.00
52100 · FICA Taxes	1,393.44	1,527.94	-134.50
52150 · Payroll Taxes - Medicare	325.88	357.78	-31.90
52300 · Life and Health Insurance			
52305 · Cancer Insurance	0.00	0.00	0.00
52300 · Life and Health Insurance - Other	6,240.24	5,091.94	1,148.30
Total 52300 · Life and Health Insurance	6,240.24	5,091.94	1,148.30
52400 · Unemployment Compensation	307.76	733.61	-425.85
52450 · Workers Compensation Insurance	0.00	0.00	0.00
Total 51000 · Personal Services	30,986.83	32,397.87	-1,411.04
53000 · Operating Expenses			
53131 · Services - Engineering	0.00	0.00	0.00
53132 · Vegetation Control	0.00	0.00	0.00
53154 · Legal	2,083.33	1,905.00	178.33
53155 · Legal Advertisement	78.26	0.00	78.26
53200 · Accounting	862.50	834.70	27.80
53225 · Auditing	0.00	0.00	0.00
54000 · Travel & Per Diem	77.22	130.30	-53.08
54010 · Continuing Education & Seminars	577.00	0.00	577.00
54100 · Telephone	372.06	285.20	86.86
54251 · Postage	0.00	100.85	-100.85
54252 · Fuel & Oil	2,701.52	4,718.00	-2,016.48
54300 · Utilities			
54300 · Utilities - Other	631.52	20.00	611.52
Total 54300 · Utilities	631.52	20.00	611.52
54500 · Insurance	671.00	633.60	37.40
54600 · Shop Expense	1,698.77	432.00	1,266.77
54659 · Equipment Maintenance			
54660 · Computers	0.00	0.00	0.00
54659 · Equipment Maintenance - Other	1,399.29	2,154.00	-754.71
Total 54659 · Equipment Maintenance	1,399.29	2,154.00	-754.71
55152 · Office Supplies	310.18	135.32	174.86
55153 · Admin Fees, Licenses, Permits	325.00	51.10	273.90
55154 · Facility Maintenance & Repairs	592.30	93.30	499.00
55155 · Publishing & Printing	0.00	0.00	0.00
55225 · Collection Expense-St Johns	963.28	482.80	480.48
55230 · Collection Discounts - SJC	2,549.59	1,031.10	1,518.49
55275 · Collection Expense - SJPA	0.00	0.00	0.00
55459 · Other Current Charges	0.00	735.00	-735.00
Total 53000 · Operating Expenses	15,892.82	13,742.27	2,150.55
56000 · Capital Outlay			
56466 · Drainage Control	0.00	0.00	0.00
56467 · Road repairs	0.00	5,000.00	-5,000.00
56468 · Signage	0.00	0.00	0.00
Total 56000 · Capital Outlay	0.00	5,000.00	-5,000.00

Flagler Estates Road and Water Control District

Budget vs. Actual

February 2016

	<u>Feb 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Total Expense	46,879.65	51,140.14	-4,260.49
Net Ordinary Income	54,503.20	-2,949.91	57,453.11
Net Income	<u>54,503.20</u>	<u>-2,949.91</u>	<u>57,453.11</u>

Flagler Estates Road and Water Control District

Budget vs. Actual

03/09/16

October 2015 through February 2016

Accrual Basis

	Oct '15 - Feb 16	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	563,191.25	567,030.08	-3,838.83
33825 · Excess Fees - St Johns County	6,985.36		
34190 · Culvert Permit Fees	125.00	83.35	41.65
34195 · Culvert Installation - Packages	10,797.84	2,645.00	8,152.84
34196 · Maintenance, Repairs & Damages	157.78	500.00	-342.22
34197 · Copies, Maps and Other	31.50	27.26	4.24
34199 · Move On/Off Permit	170.00	85.74	84.26
36110 · Interest Earned Capital City	355.05	364.23	-9.18
36115 · Interest Earned First Federal	0.00	52.92	-52.92
36120 · Interest Earned - SBA	172.83	7.36	165.47
36132 · Interest Income - St Johns	40.06	2.06	38.00
36990 · Miscellaneous Revenues	85.12	0.00	85.12
Total Income	582,111.79	570,798.00	11,313.79
Gross Profit	582,111.79	570,798.00	11,313.79
Expense			
51000 · Personal Services	190,926.39	184,965.42	5,960.97
53000 · Operating Expenses	83,094.07	109,405.55	-26,311.48
56000 · Capital Outlay	10,670.29	59,352.00	-48,681.71
6560 · Payroll Expenses	70.00		
Total Expense	284,760.75	353,722.97	-68,962.22
Net Ordinary Income	297,351.04	217,075.03	80,276.01
Net Income	297,351.04	217,075.03	80,276.01

Flagler Estates Road and Water Control District

03/09/16

Budget vs. Actual

Accrual Basis

October 2015 through February 2016

	Oct '15 - Feb 16	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	563,191.25	567,030.08	-3,838.83
33825 · Excess Fees - St Johns County	6,985.36		
34190 · Culvert Permit Fees	125.00	83.35	41.65
34195 · Culvert Installation - Packages	10,797.84	2,645.00	8,152.84
34196 · Maintenance, Repairs & Damages	157.78	500.00	-342.22
34197 · Copies, Maps and Other	31.50	27.26	4.24
34199 · Move On/Off Permit	170.00	85.74	84.26
36110 · Interest Earned Capital City	355.05	364.23	-9.18
36115 · Interest Earned First Federal	0.00	52.92	-52.92
36120 · Interest Earned - SBA	172.83	7.36	165.47
36132 · Interest Income - St Johns	40.06	2.06	38.00
36990 · Miscellaneous Revenues	85.12	0.00	85.12
Total Income	582,111.79	570,798.00	11,313.79
Gross Profit	582,111.79	570,798.00	11,313.79
Expense			
51000 · Personal Services			
51100 · Supervisors Fees	601.29	237.60	363.69
51200 · Salary and Wages	107,218.92	110,228.50	-3,009.58
51210 · Vacation	32,063.72	6,004.20	26,059.52
51220 · Sick	1,818.13	2,536.46	-718.33
51230 · Holiday	6,763.90	7,294.63	-530.73
51400 · Overtime Pay	0.00	396.01	-396.01
52100 · FICA Taxes	9,122.65	7,872.00	1,250.65
52150 · Payroll Taxes - Medicare	2,133.51	1,841.91	291.60
52200 · Retirement	0.00	18,000.00	-18,000.00
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 - Other	32,431.87	27,185.55	5,246.32
Total 52300 · Life and Health Insurance	29,638.25	27,185.55	2,452.70
52400 · Unemployment Compensation	837.02	2,130.91	-1,293.89
52450 · Workers Compensation Insurance	694.00	1,237.65	-543.65
52460 · Drug & Alcohol Testing	35.00		
Total 51000 · Personal Services	190,926.39	184,965.42	5,960.97
53000 · Operating Expenses			
53131 · Services - Engineering	346.74	166.65	180.09
53132 · Vegetation Control	0.00	6,164.40	-6,164.40
53133 · Surveying	0.00	0.00	0.00
53154 · Legal	8,333.32	9,525.00	-1,191.68
53155 · Legal Advertisement	403.04	140.10	262.94
53200 · Accounting	4,473.75	5,416.20	-942.45
53225 · Auditing	0.00	0.00	0.00
54000 · Travel & Per Diem	439.76	272.30	167.46
54010 · Continuing Education & Seminars	577.00	0.00	577.00
54100 · Telephone	2,854.65	3,568.10	-713.45
54251 · Postage	128.69	414.45	-285.76
54252 · Fuel & Oil	16,698.15	28,875.00	-12,176.85
54300 · Utilities			
54300 · Utilities - Other	1,577.41	1,118.00	459.41
Total 54300 · Utilities	1,577.41	1,118.00	459.41
54500 · Insurance	671.00	633.60	37.40
54600 · Shop Expense	3,772.49	7,157.00	-3,384.51
54658 · Equipment Rental	433.92	1,000.00	-566.08
54659 · Equipment Maintenance			
54660 · Computers	0.00	0.00	0.00
54659 · Equipment Maintenance - Other	11,874.79	12,558.00	-683.21
Total 54659 · Equipment Maintenance	11,874.79	12,558.00	-683.21
55152 · Office Supplies	1,621.22	2,561.90	-940.68
55153 · Admin Fees, Licenses, Permits	1,169.94	1,717.10	-547.16
55154 · Facility Maintenance & Repairs	1,662.03	662.10	999.93
55155 · Publishing & Printing	0.00	0.00	0.00
55225 · Collection Expense-St Johns	5,467.32	5,739.20	-271.88
55230 · Collection Discounts - SJC	20,280.66	20,355.30	-74.64
55275 · Collection Expense - SJPA	0.00	0.00	0.00
55459 · Other Current Charges	308.19	1,361.15	-1,052.96

Flagler Estates Road and Water Control District

Budget vs. Actual

October 2015 through February 2016

	Oct '15 - Feb 16	Budget	\$ Over Budget
Total 53000 · Operating Expenses	83,094.07	109,405.55	-26,311.48
56000 · Capital Outlay			
56464 · Machinery & Equipment	0.00	50,000.00	-50,000.00
56466 · Drainage Control	10,670.29	3,352.00	7,318.29
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	10,670.29	59,352.00	-48,681.71
6560 · Payroll Expenses	70.00		
Total Expense	284,760.75	353,722.97	-68,962.22
Net Ordinary Income	297,351.04	217,075.03	80,276.01
Net Income	<u>297,351.04</u>	<u>217,075.03</u>	<u>80,276.01</u>

FERWCD - Capital Projects Fund

Balance Sheet

03/09/16

As of February 29, 2016

Accrual Basis

	<u>Feb 29, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
10120 · CCB Capital Improvement Fund	270,485.74
Total Checking/Savings	<u>270,485.74</u>
Other Current Assets	
Inventory	156,390.00
12000 · Due From General Fund	26,569.38
Total Other Current Assets	<u>182,959.38</u>
Total Current Assets	<u>453,445.12</u>
TOTAL ASSETS	<u>453,445.12</u>
LIABILITIES & EQUITY	
Equity	
Reserve for Inventory	156,390.00
32000 · Retained Earnings-Fund Balance	388,048.95
Net Income	-90,993.83
Total Equity	<u>453,445.12</u>
TOTAL LIABILITIES & EQUITY	<u>453,445.12</u>

FERWCD - Capital Projects Fund

Profit & Loss

February 2016

03/09/16

Accrual Basis

	<u>Feb 16</u>	<u>Oct '15 - Feb 16</u>
Ordinary Income/Expense		
Income		
31125 · CIP Assessment Collections	27,548.25	156,910.09
36120 · Interest Income - CCB	10.20	61.63
Total Income	<u>27,558.45</u>	<u>156,971.72</u>
Expense		
55230 · SJC - Collection Exp	268.38	1,990.81
55235 · SJC Assessment Discount	710.34	3,747.75
55275 · Collection Expense	0.00	388.22
56460 · Paving and Stabilization	0.00	242,738.11
Total Expense	<u>978.72</u>	<u>248,864.89</u>
Net Ordinary Income	26,579.73	-91,893.17
Other Income/Expense		
Other Income		
31130 · Excess Fees - SJC	0.00	899.34
Total Other Income	<u>0.00</u>	<u>899.34</u>
Net Other Income	<u>0.00</u>	<u>899.34</u>
Net Income	<u><u>26,579.73</u></u>	<u><u>-90,993.83</u></u>

FERWCD - Capital Projects Fund

Budget vs. Actual

03/09/16

October 2015 through February 2016

Accrual Basis

	Oct '15 - Feb 16	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · CIP Assessment Collections	156,910.09	228,992.00	-72,081.91
36120 · Interest Income - CCB	61.63	0.00	61.63
Total Income	156,971.72	228,992.00	-72,020.28
Expense			
53131 · Engineering Services	0.00	0.00	0.00
55230 · SJC - Collection Exp	1,990.81	0.00	1,990.81
55235 · SJC Assessment Discount	3,747.75	0.00	3,747.75
55275 · Collection Expense	388.22	0.00	388.22
56460 · Paving and Stabilization	242,738.11	338,000.00	-95,261.89
56465 · Road Resurfacing	0.00	0.00	0.00
Total Expense	248,864.89	338,000.00	-89,135.11
Net Ordinary Income	-91,893.17	-109,008.00	17,114.83
Other Income/Expense			
Other Income			
31130 · Excess Fees - SJC	899.34	0.00	899.34
Total Other Income	899.34	0.00	899.34
Net Other Income	899.34	0.00	899.34
Net Income	-90,993.83	-109,008.00	18,014.17