12:24 PM
09/13/16
Accrual Basis

Flagler Estates Road and Water Control District
Balance Sheet
As of August 31, 2016

	Aug 31, 16
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	1,814,294.07
10126 · State Board of Admin - B Pool	-0.11
Total Checking/Savings	1,814,293.96
Other Current Assets	
15500 · Prepaid Expenses	52,781.00
Total Other Current Assets	52,781.00
Total Current Assets	1,867,074.96
Other Assets	
15700 · Inventory	46,479.23
Total Other Assets	46,479.23
TOTAL ASSETS	**1,913,554.19**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	6,619.51
Total Accounts Payable	6,619.51
Other Current Liabilities	
2100 · Payroll Liabilities	-1,560.40
21800 · FICA & Withholding Payable	-1,332.69
21825 · Child Support Payable	-344.72
Total Other Current Liabilities	-3,237.81
Total Current Liabilities	3,381.70
Total Liabilities	3,381.70
Equity	
27000 · Fund Balance - Reserved for Inv	46,479.23
27100 · Fund Balance - Undesignated	1,701,782.24
Net Income	161,911.02

Flagler Estates Road and Water Control District

Balance Sheet

As of August 31, 2016

	Aug 31, 16
Total Equity	1,910,172.49
TOTAL LIABILITIES & EQUITY	**1,913,554.19**

Flagler Estates Road and Water Control District
Balance Sheet
As of August 31, 2016

	Aug 31, 16
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	
10100 · Cash-CCB General Fund-5401	939,870.27
10105 · CCB Emergency Reserve-3101	452,728.16
10110 · CCB Operating Reserve-5601	311,508.75
10125 · Cash - State Board of Admin	109,685.21
10200 · Petty Cash	501.68
Total 10000 · CASH	1,814,294.07
10126 · State Board of Admin - B Pool	
10127 · Valuation Analysis	-0.11
Total 10126 · State Board of Admin - B ...	-0.11
Total Checking/Savings	1,814,293.96
Other Current Assets	
15500 · Prepaid Expenses	52,781.00
Total Other Current Assets	52,781.00
Total Current Assets	1,867,074.96
Other Assets	
15700 · Inventory	46,479.23
Total Other Assets	46,479.23
TOTAL ASSETS	**1,913,554.19**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	6,619.51
Total Accounts Payable	6,619.51
Other Current Liabilities	
2100 · Payroll Liabilities	
2110 · The Hartford Loan Repayment	-159.51
2100 · Payroll Liabilities - Other	-1,400.89

Flagler Estates Road and Water Control District
Balance Sheet
As of August 31, 2016

	Aug 31, 16
Total 2100 · Payroll Liabilities	-1,560.40
21800 · FICA & Withholding Payable	-1,332.69
21825 · Child Support Payable	-344.72
Total Other Current Liabilities	-3,237.81
Total Current Liabilities	3,381.70
Total Liabilities	3,381.70
Equity	
27000 · Fund Balance - Reserved for Inv	46,479.23
27100 · Fund Balance - Undesignated	1,701,782.24
Net Income	161,911.02
Total Equity	1,910,172.49
TOTAL LIABILITIES & EQUITY	**1,913,554.19**

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

	Aug 16	Oct '15 - Aug ...
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	0.00	787,006.06
33825 · Excess Fees - St Johns County	0.00	13,786.81
34190 · Culvert Permit Fees	250.00	625.00
34195 · Culvert Installation - Packages	788.75	17,704.76
34196 · Maintenance, Repairs & Dama...	0.00	157.78
34197 · Copies, Maps and Other	5.00	46.75
34199 · Move On/Off Permit	85.00	425.00
36110 · Interest Earned Capital City	73.71	816.23
36120 · Interest Earned - SBA	0.00	620.11
36132 · Interest Income - St Johns	0.00	49.64
36990 · Miscellaneous Revenues	0.00	171.36
Total Income	1,202.46	821,409.50
Gross Profit	1,202.46	821,409.50
Expense		
51000 · Personal Services	31,187.83	391,672.54
53000 · Operating Expenses	20,365.92	231,749.05
56000 · Capital Outlay	2,806.00	35,956.89
6560 · Payroll Expenses	50.00	120.00
Total Expense	54,409.75	659,498.48
Net Ordinary Income	-53,207.29	161,911.02
Net Income	**-53,207.29**	**161,911.02**

Flagler Estates Road and Water Control District

Profit & Loss

August 2016

	Aug 16	Oct '15 - Aug 16
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	0.00	787,006.06
33825 · Excess Fees - St Johns County	0.00	13,786.81
34190 · Culvert Permit Fees	250.00	625.00
34195 · Culvert Installation - Packages	788.75	17,704.76
34196 · Maintenance, Repairs & Damages	0.00	157.78
34197 · Copies, Maps and Other	5.00	46.75
34199 · Move On/Off Permit	85.00	425.00
36110 · Interest Earned Capital City	73.71	816.23
36120 · Interest Earned - SBA	0.00	620.11
36132 · Interest Income - St Johns	0.00	49.64
36990 · Miscellaneous Revenues	0.00	171.36
Total Income	1,202.46	821,409.50
Gross Profit	1,202.46	821,409.50
Expense		
51000 · Personal Services		
51100 · Supervisors Fees	200.00	1,466.93
51200 · Salary and Wages	20,803.80	235,487.10
51210 · Vacation	1,863.90	42,272.23
51220 · Sick	266.85	5,778.73
51230 · Holiday	0.00	9,643.70
52100 · FICA Taxes	1,422.27	18,090.43
52150 · Payroll Taxes - Medicare	332.63	4,230.83
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 - ...	6,216.57	74,915.45
Total 52300 · Life and Health Insurance	6,216.57	72,121.83
52400 · Unemployment Compensation	41.81	1,231.76
52450 · Workers Compensation Insura...	0.00	694.00
52460 · Drug & Alcohol Testing	40.00	155.00
Total 51000 · Personal Services	31,187.83	391,672.54
53000 · Operating Expenses		
53131 · Services - Engineering	0.00	881.74
53132 · Vegetation Control	7,980.60	18,171.52
53133 · Surveying	0.00	1,400.00
53154 · Legal	2,083.33	20,833.30
53155 · Legal Advertisement	198.72	945.67
53200 · Accounting	562.50	13,419.75
53225 · Auditing	0.00	7,100.00
54000 · Travel & Per Diem	170.10	1,252.46
54010 · Continuing Education & Semin...	0.00	577.00

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

	Aug 16	Oct '15 - Aug 16
54100 · Telephone	344.32	4,766.38
54251 · Postage	0.00	128.69
54252 · Fuel & Oil	3,830.98	35,754.53
54300 · Utilities		
54300 · Utilities - Other	445.15	3,749.78
Total 54300 · Utilities	445.15	3,749.78
54500 · Insurance	0.00	802.00
54600 · Shop Expense	568.37	7,566.12
54658 · Equipment Rental	0.00	433.92
54659 · Equipment Maintenance		
54659 · Equipment Maintenance - Ot...	3,369.20	61,586.29
Total 54659 · Equipment Maintenance	3,369.20	61,586.29
55152 · Office Supplies	162.32	2,366.18
55153 · Admin Fees, Licenses, Permits	0.00	1,194.94
55154 · Facility Maintenance & Repairs	650.33	4,122.50
55155 · Publishing & Printing	0.00	4,476.02
55225 · Collection Expense-St Johns	0.00	7,767.35
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	20,365.92	231,749.05
56000 · Capital Outlay		
56466 · Drainage Control	2,806.00	35,956.89
Total 56000 · Capital Outlay	2,806.00	35,956.89
6560 · Payroll Expenses	50.00	120.00
Total Expense	54,409.75	659,498.48
Net Ordinary Income	-53,207.29	161,911.02
Net Income	**-53,207.29**	**161,911.02**

Flagler Estates Road and Water Control District
Profit & Loss-3 Month Trend
June through August 2016

	Jun 16	Jul 16	Aug 16	TOTAL
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	62,766.56	6,754.58	0.00	69,521.14
33825 · Excess Fees - St Johns Cou...	1,856.79	1,878.40	0.00	3,735.19
34190 · Culvert Permit Fees	0.00	0.00	250.00	250.00
34195 · Culvert Installation - Pack...	1,577.50	1,509.85	788.75	3,876.10
34197 · Copies, Maps and Other	0.00	0.00	5.00	5.00
34199 · Move On/Off Permit	0.00	0.00	85.00	85.00
36110 · Interest Earned Capital City	75.55	76.73	73.71	225.99
36120 · Interest Earned - SBA	60.38	59.82	0.00	120.20
36132 · Interest Income - St Johns	9.58	0.00	0.00	9.58
36990 · Miscellaneous Revenues	0.00	43.68	0.00	43.68
Total Income	66,346.36	10,323.06	1,202.46	77,871.88
Gross Profit	66,346.36	10,323.06	1,202.46	77,871.88
Expense				
51000 · Personal Services	43,939.48	31,531.33	31,187.83	106,658.64
53000 · Operating Expenses	23,092.97	15,933.29	20,365.92	59,392.18
56000 · Capital Outlay	19,900.00	0.00	2,806.00	22,706.00
6560 · Payroll Expenses	0.00	0.00	50.00	50.00
Total Expense	86,932.45	47,464.62	54,409.75	188,806.82
Net Ordinary Income	-20,586.09	-37,141.56	-53,207.29	-110,934.94
Net Income	**-20,586.09**	**-37,141.56**	**-53,207.29**	**-110,934.94**

Flagler Estates Road and Water Control District

Profit & Loss-3 Month Trend

June through August 2016

	Jun 16	Jul 16	Aug 16	TOTAL
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	62,766.56	6,754.58	0.00	69,521.14
33825 · Excess Fees - St Johns County	1,856.79	1,878.40	0.00	3,735.19
34190 · Culvert Permit Fees	0.00	0.00	250.00	250.00
34195 · Culvert Installation - Packages	1,577.50	1,509.85	788.75	3,876.10
34197 · Copies, Maps and Other	0.00	0.00	5.00	5.00
34199 · Move On/Off Permit	0.00	0.00	85.00	85.00
36110 · Interest Earned Capital City	75.55	76.73	73.71	225.99
36120 · Interest Earned - SBA	60.38	59.82	0.00	120.20
36132 · Interest Income - St Johns	9.58	0.00	0.00	9.58
36990 · Miscellaneous Revenues	0.00	43.68	0.00	43.68
Total Income	66,346.36	10,323.06	1,202.46	77,871.88
Gross Profit	66,346.36	10,323.06	1,202.46	77,871.88
Expense				
51000 · Personal Services				
51100 · Supervisors Fees	240.63	100.00	200.00	540.63
51200 · Salary and Wages	25,470.30	20,333.06	20,803.80	66,607.16
51210 · Vacation	1,678.55	1,228.14	1,863.90	4,770.59
51220 · Sick	728.00	345.60	266.85	1,340.45
51230 · Holiday	1,439.90	1,439.90	0.00	2,879.80
52100 · FICA Taxes	1,813.58	1,438.52	1,422.27	4,674.37
52150 · Payroll Taxes - Medicare	424.13	336.43	332.63	1,093.19
52300 · Life and Health Insurance				
52300 · Life and Health Insurance - O...	12,062.74	6,254.72	6,216.57	24,534.03
Total 52300 · Life and Health Insurance	12,062.74	6,254.72	6,216.57	24,534.03
52400 · Unemployment Compensation	81.65	54.96	41.81	178.42
52460 · Drug & Alcohol Testing	0.00	0.00	40.00	40.00
Total 51000 · Personal Services	43,939.48	31,531.33	31,187.83	106,658.64
53000 · Operating Expenses				
53131 · Services - Engineering	125.00	0.00	0.00	125.00
53132 · Vegetation Control	0.00	0.00	7,980.60	7,980.60
53133 · Surveying	1,400.00	0.00	0.00	1,400.00
53154 · Legal	2,083.33	2,083.33	2,083.33	6,249.99
53155 · Legal Advertisement	0.00	0.00	198.72	198.72
53200 · Accounting	3,150.00	1,896.00	562.50	5,608.50
53225 · Auditing	3,500.00	3,600.00	0.00	7,100.00
54000 · Travel & Per Diem	68.58	113.94	170.10	352.62
54100 · Telephone	364.12	371.05	344.32	1,079.49
54252 · Fuel & Oil	5,541.50	3,578.85	3,830.98	12,951.33
54300 · Utilities				
54300 · Utilities - Other	548.19	395.52	445.15	1,388.86
Total 54300 · Utilities	548.19	395.52	445.15	1,388.86
54600 · Shop Expense	214.26	322.73	568.37	1,105.36
54659 · Equipment Maintenance				
54659 · Equipment Maintenance - Oth...	4,845.52	3,020.19	3,369.20	11,234.91
Total 54659 · Equipment Maintenance	4,845.52	3,020.19	3,369.20	11,234.91
55152 · Office Supplies	44.84	163.65	162.32	370.81
55153 · Admin Fees, Licenses, Permits	25.00	0.00	0.00	25.00
55154 · Facility Maintenance & Repairs	536.39	301.70	650.33	1,488.42
55225 · Collection Expense-St Johns	646.24	86.33	0.00	732.57
Total 53000 · Operating Expenses	23,092.97	15,933.29	20,365.92	59,392.18
56000 · Capital Outlay				
56466 · Drainage Control	19,900.00	0.00	2,806.00	22,706.00
Total 56000 · Capital Outlay	19,900.00	0.00	2,806.00	22,706.00
6560 · Payroll Expenses	0.00	0.00	50.00	50.00
Total Expense	86,932.45	47,464.62	54,409.75	188,806.82
Net Ordinary Income	-20,586.09	-37,141.56	-53,207.29	-110,934.94
Net Income	**-20,586.09**	**-37,141.56**	**-53,207.29**	**-110,934.94**

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

	Aug 16	Budget	$ Over Bud...
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	0.00	0.00	0.00
34190 · Culvert Permit Fees	250.00	0.00	250.00
34195 · Culvert Installation - Pack...	788.75	273.00	515.75
34197 · Copies, Maps and Other	5.00	0.00	5.00
34199 · Move On/Off Permit	85.00	42.87	42.13
36110 · Interest Earned Capital City	73.71	75.69	-1.98
36115 · Interest Earned First Fede...	0.00	16.25	-16.25
36120 · Interest Earned - SBA	0.00	0.00	0.00
36132 · Interest Income - St Johns	0.00	0.00	0.00
Total Income	1,202.46	407.81	794.65
Gross Profit	1,202.46	407.81	794.65
Expense			
51000 · Personal Services	31,187.83	30,362.26	825.57
53000 · Operating Expenses	20,365.92	11,955.62	8,410.30
56000 · Capital Outlay	2,806.00	1,172.00	1,634.00
6560 · Payroll Expenses	50.00		
Total Expense	54,409.75	43,489.88	10,919.87
Net Ordinary Income	-53,207.29	-43,082.07	-10,125.22
Net Income	**-53,207.29**	**-43,082.07**	**-10,125.22**

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

	Aug 16	Budget	$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	0.00	0.00	0.00
34190 · Culvert Permit Fees	250.00	0.00	250.00
34195 · Culvert Installation - Packages	788.75	273.00	515.75
34197 · Copies, Maps and Other	5.00	0.00	5.00
34199 · Move On/Off Permit	85.00	42.87	42.13
36110 · Interest Earned Capital City	73.71	75.69	-1.98
36115 · Interest Earned First Federal	0.00	16.25	-16.25
36120 · Interest Earned - SBA	0.00	0.00	0.00
36132 · Interest Income - St Johns	0.00	0.00	0.00
Total Income	1,202.46	407.81	794.65
Gross Profit	1,202.46	407.81	794.65
Expense			
51000 · Personal Services			
51100 · Supervisors Fees	200.00	117.00	83.00
51200 · Salary and Wages	20,803.80	21,488.00	-684.20
51210 · Vacation	1,863.90	1,101.39	762.51
51220 · Sick	266.85	310.71	-43.86
51230 · Holiday	0.00	0.00	0.00
52100 · FICA Taxes	1,422.27	1,461.83	-39.56
52150 · Payroll Taxes - Medicare	332.63	339.67	-7.04
52300 · Life and Health Insurance			
52305 · Cancer Insurance	0.00	0.00	0.00
52300 · Life and Health Insurance - O...	6,216.57	5,447.65	768.92
Total 52300 · Life and Health Insurance	6,216.57	5,447.65	768.92
52400 · Unemployment Compensation	41.81	96.01	-54.20
52450 · Workers Compensation Insuran...	0.00	0.00	0.00
52460 · Drug & Alcohol Testing	40.00		
Total 51000 · Personal Services	31,187.83	30,362.26	825.57
53000 · Operating Expenses			
53131 · Services - Engineering	0.00	0.00	0.00
53132 · Vegetation Control	7,980.60	0.00	7,980.60
53154 · Legal	2,083.33	1,905.00	178.33
53155 · Legal Advertisement	198.72	0.00	198.72
53200 · Accounting	562.50	858.50	-296.00
53225 · Auditing	0.00	1,522.80	-1,522.80
54000 · Travel & Per Diem	170.10	234.40	-64.30
54010 · Continuing Education & Semin...	0.00	0.00	0.00
54100 · Telephone	344.32	223.82	120.50
54251 · Postage	0.00	0.00	0.00
54252 · Fuel & Oil	3,830.98	4,914.00	-1,083.02
54300 · Utilities			
54300 · Utilities - Other	445.15	0.00	445.15
Total 54300 · Utilities	445.15	0.00	445.15
54500 · Insurance	0.00	0.00	0.00
54600 · Shop Expense	568.37	473.00	95.37
54659 · Equipment Maintenance			
54660 · Computers	0.00	0.00	0.00
54659 · Equipment Maintenance - Ot...	3,369.20	1,392.00	1,977.20
Total 54659 · Equipment Maintenance	3,369.20	1,392.00	1,977.20

Flagler Estates Road and Water Control District

Budget vs. Actual

August 2016

	Aug 16	Budget	$ Over Budget
55152 · Office Supplies	162.32	0.00	162.32
55153 · Admin Fees, Licenses, Permits	0.00	218.05	-218.05
55154 · Facility Maintenance & Repairs	650.33	32.40	617.93
55155 · Publishing & Printing	0.00	0.00	0.00
55225 · Collection Expense-St Johns	0.00	0.00	0.00
55230 · Collection Discounts - SJC	0.00	0.00	0.00
55275 · Collection Expense - SJPA	0.00	0.00	0.00
55459 · Other Current Charges	0.00	181.65	-181.65
Total 53000 · Operating Expenses	20,365.92	11,955.62	8,410.30
56000 · Capital Outlay			
56466 · Drainage Control	2,806.00	1,172.00	1,634.00
56467 · Road repairs	0.00	0.00	0.00
56468 · Signage	0.00	0.00	0.00
Total 56000 · Capital Outlay	2,806.00	1,172.00	1,634.00
6560 · Payroll Expenses	50.00		
Total Expense	54,409.75	43,489.88	10,919.87
Net Ordinary Income	-53,207.29	-43,082.07	-10,125.22
Net Income	**-53,207.29**	**-43,082.07**	**-10,125.22**

Flagler Estates Road and Water Control District

Budget vs. Actual

October 2015 through August 2016

	Oct '15 - Aug ...	Budget	$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	787,006.06	822,021.00	-35,014.94
33825 · Excess Fees - St Johns County	13,786.81		
34190 · Culvert Permit Fees	625.00	333.35	291.65
34195 · Culvert Installation - Packages	17,704.76	8,646.00	9,058.76
34196 · Maintenance, Repairs & Dama...	157.78	500.00	-342.22
34197 · Copies, Maps and Other	46.75	150.00	-103.25
34199 · Move On/Off Permit	425.00	214.29	210.71
36110 · Interest Earned Capital City	816.23	829.17	-12.94
36115 · Interest Earned First Federal	0.00	134.34	-134.34
36120 · Interest Earned - SBA	620.11	100.00	520.11
36132 · Interest Income - St Johns	49.64	191.00	-141.36
36990 · Miscellaneous Revenues	171.36	0.00	171.36
Total Income	821,409.50	833,119.15	-11,709.65
Gross Profit	821,409.50	833,119.15	-11,709.65
Expense			
51000 · Personal Services	391,672.54	383,915.92	7,756.62
53000 · Operating Expenses	231,749.05	264,536.39	-32,787.34
56000 · Capital Outlay	35,956.89	75,342.00	-39,385.11
6560 · Payroll Expenses	120.00		
Total Expense	659,498.48	723,794.31	-64,295.83
Net Ordinary Income	161,911.02	109,324.84	52,586.18
Net Income	**161,911.02**	**109,324.84**	**52,586.18**

Flagler Estates Road and Water Control District

Budget vs. Actual

October 2015 through August 2016

	Oct '15 - Aug 16	Budget	$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	787,006.06	822,021.00	-35,014.94
33825 · Excess Fees - St Johns County	13,786.81		
34190 · Culvert Permit Fees	625.00	333.35	291.65
34195 · Culvert Installation - Packages	17,704.76	8,646.00	9,058.76
34196 · Maintenance, Repairs & Dama...	157.78	500.00	-342.22
34197 · Copies, Maps and Other	46.75	150.00	-103.25
34199 · Move On/Off Permit	425.00	214.29	210.71
36110 · Interest Earned Capital City	816.23	829.17	-12.94
36115 · Interest Earned First Federal	0.00	134.34	-134.34
36120 · Interest Earned - SBA	620.11	100.00	520.11
36132 · Interest Income - St Johns	49.64	191.00	-141.36
36990 · Miscellaneous Revenues	171.36	0.00	171.36
Total Income	821,409.50	833,119.15	-11,709.65
Gross Profit	821,409.50	833,119.15	-11,709.65
Expense			
51000 · Personal Services			
51100 · Supervisors Fees	1,466.93	795.51	671.42
51200 · Salary and Wages	235,487.10	251,540.77	-16,053.67
51210 · Vacation	42,272.23	12,091.50	30,180.73
51220 · Sick	5,778.73	5,239.55	539.18
51230 · Holiday	9,643.70	10,068.56	-424.86
51400 · Overtime Pay	0.00	396.01	-396.01
52100 · FICA Taxes	18,090.43	17,370.14	720.29
52150 · Payroll Taxes - Medicare	4,230.83	4,061.93	168.90
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 - ...	74,915.45	60,154.71	14,760.74
Total 52300 · Life and Health Insuran...	72,121.83	60,154.71	11,967.12
52400 · Unemployment Compensation	1,231.76	2,959.59	-1,727.83
52450 · Workers Compensation Insur...	694.00	1,237.65	-543.65
52460 · Drug & Alcohol Testing	155.00		
Total 51000 · Personal Services	391,672.54	383,915.92	7,756.62
53000 · Operating Expenses			
53131 · Services - Engineering	881.74	500.00	381.74
53132 · Vegetation Control	18,171.52	20,255.40	-2,083.88
53133 · Surveying	1,400.00	0.00	1,400.00
53154 · Legal	20,833.30	21,190.00	-356.70
53155 · Legal Advertisement	945.67	565.86	379.81
53200 · Accounting	13,419.75	16,058.20	-2,638.45
53225 · Auditing	7,100.00	9,000.00	-1,900.00
54000 · Travel & Per Diem	1,252.46	943.70	308.76
54010 · Continuing Education & Sem...	577.00	400.40	176.60
54100 · Telephone	4,766.38	5,710.20	-943.82
54251 · Postage	128.69	414.45	-285.76
54252 · Fuel & Oil	35,754.53	66,983.00	-31,228.47
54300 · Utilities			
54300 · Utilities - Other	3,749.78	3,251.60	498.18
Total 54300 · Utilities	3,749.78	3,251.60	498.18
54500 · Insurance	802.00	633.60	168.40

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

	Oct '15 - Aug 16	Budget	$ Over Budget
54600 · Shop Expense	7,566.12	9,947.00	-2,380.88
54658 · Equipment Rental	433.92	1,000.00	-566.08
54659 · Equipment Maintenance			
54660 · Computers	0.00	985.80	-985.80
54659 · Equipment Maintenance - ...	61,586.29	49,308.00	12,278.29
Total 54659 · Equipment Maintenance	61,586.29	50,293.80	11,292.49
55152 · Office Supplies	2,366.18	3,121.88	-755.70
55153 · Admin Fees, Licenses, Permits	1,194.94	1,935.15	-740.21
55154 · Facility Maintenance & Repai...	4,122.50	2,899.80	1,222.70
55155 · Publishing & Printing	4,476.02	4,600.00	-123.98
55225 · Collection Expense-St Johns	7,767.35	8,500.00	-732.65
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	3,332.35	-2,874.16
Total 53000 · Operating Expenses	231,749.05	264,536.39	-32,787.34
56000 · Capital Outlay			
56464 · Machinery & Equipment	0.00	50,000.00	-50,000.00
56466 · Drainage Control	35,956.89	19,342.00	16,614.89
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	35,956.89	75,342.00	-39,385.11
6560 · Payroll Expenses	120.00		
Total Expense	659,498.48	723,794.31	-64,295.83
Net Ordinary Income	161,911.02	109,324.84	52,586.18
Net Income	**161,911.02**	**109,324.84**	**52,586.18**

FERWCD - Capital Projects Fund
Balance Sheet
As of August 31, 2016

	Aug 31, 16
ASSETS	
Current Assets	
Checking/Savings	
10120 · CCB Capital Improvement Fund	360,577.05
Total Checking/Savings	360,577.05
Other Current Assets	
Inventory	156,390.00
12000 · Due From General Fund	-0.15
Total Other Current Assets	156,389.85
Total Current Assets	516,966.90
TOTAL ASSETS	**516,966.90**
LIABILITIES & EQUITY	
Equity	
Reserve for Inventory	156,390.00
32000 · Retained Earnings-Fund Balance	388,048.95
Net Income	-27,472.05
Total Equity	516,966.90
TOTAL LIABILITIES & EQUITY	**516,966.90**

FERWCD - Capital Projects Fund
Profit & Loss
August 2016

	Aug 16	Oct '15 - Aug ...
Ordinary Income/Expense		
Income		
31125 · CIP Assessment Collecti...	0.00	219,266.87
36120 · Interest Income - CCB	15.20	143.58
Total Income	15.20	219,410.45
Expense		
55230 · SJC - Collection Exp	0.00	1,021.51
55235 · SJC Assessment Discount	0.00	3,918.84
55275 · Collection Expense	0.00	405.57
56460 · Paving and Stabilization	0.00	242,738.11
Total Expense	0.00	248,084.03
Net Ordinary Income	15.20	-28,673.58
Other Income/Expense		
Other Income		
31130 · Excess Fees - SJC	0.00	1,201.53
Total Other Income	0.00	1,201.53
Net Other Income	0.00	1,201.53
Net Income	**15.20**	**-27,472.05**

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

	Oct '15 - Aug ...	Budget	$ Over Budget
Ordinary Income/Expense			
Income			
31125 · CIP Assessment Collecti...	219,266.87	228,992.00	-9,725.13
36120 · Interest Income - CCB	143.58	0.00	143.58
Total Income	219,410.45	228,992.00	-9,581.55
Expense			
53131 · Engineering Services	0.00	0.00	0.00
55230 · SJC - Collection Exp	1,021.51	0.00	1,021.51
55235 · SJC Assessment Discount	3,918.84	0.00	3,918.84
55275 · Collection Expense	405.57	0.00	405.57
56460 · Paving and Stabilization	242,738.11	338,000.00	-95,261.89
56465 · Road Resurfacing	0.00	0.00	0.00
Total Expense	248,084.03	338,000.00	-89,915.97
Net Ordinary Income	-28,673.58	-109,008.00	80,334.42
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	**-27,472.05**	**-109,008.00**	**81,535.95**