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

	Apr 30, 16
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	1,991,293.91
10126 · State Board of Admin - B Pool	-0.11
Total Checking/Savings	1,991,293.80
Accounts Receivable	
12000 · Accounts Receivable	-663.75
Total Accounts Receivable	-663.75
Other Current Assets	
14999 · Undeposited Funds	788.75
15500 · Prepaid Expenses	52,781.00
Total Other Current Assets	53,569.75
Total Current Assets	2,044,199.80
Other Assets	
15700 · Inventory	46,479.23
Total Other Assets	46,479.23
TOTAL ASSETS	**2,090,679.03**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	-351.12
Total Accounts Payable	-351.12
Other Current Liabilities	
2100 · Payroll Liabilities	-387.61
21800 · FICA & Withholding Payable	-612.47
21825 · Child Support Payable	-258.59
21950 · Due to Capital Projects Fund	15,040.69
Total Other Current Liabilities	13,782.02
Total Current Liabilities	13,430.90

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

	Apr 30, 16
Total Liabilities	13,430.90
Equity	
27000 · Fund Balance - Reserved for Inv	46,479.23
27100 · Fund Balance - Undesignated	1,701,782.24
Net Income	328,986.66
Total Equity	2,077,248.13
TOTAL LIABILITIES & EQUITY	**2,090,679.03**

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

	Apr 30, 16
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	
10100 · Cash-CCB General Fund-5401	1,117,174.48
10105 · CCB Emergency Reserve-3101	452,652.10
10110 · CCB Operating Reserve-5601	311,456.41
10125 · Cash - State Board of Admin	109,509.24
10200 · Petty Cash	501.68
Total 10000 · CASH	1,991,293.91
10126 · State Board of Admin - B Pool	
10127 · Valuation Analysis	-0.11
Total 10126 · State Board of Admin - B ...	-0.11
Total Checking/Savings	1,991,293.80
Accounts Receivable	
12000 · Accounts Receivable	-663.75
Total Accounts Receivable	-663.75
Other Current Assets	
14999 · Undeposited Funds	788.75
15500 · Prepaid Expenses	52,781.00
Total Other Current Assets	53,569.75
Total Current Assets	2,044,199.80
Other Assets	
15700 · Inventory	46,479.23
Total Other Assets	46,479.23
TOTAL ASSETS	**2,090,679.03**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	-351.12
Total Accounts Payable	-351.12

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

	Apr 30, 16
Other Current Liabilities	
2100 · Payroll Liabilities	
2100 · Payroll Liabilities - Other	-387.61
Total 2100 · Payroll Liabilities	-387.61
21800 · FICA & Withholding Payable	-612.47
21825 · Child Support Payable	-258.59
21950 · Due to Capital Projects Fund	15,040.69
Total Other Current Liabilities	13,782.02
Total Current Liabilities	13,430.90
Total Liabilities	13,430.90
Equity	
27000 · Fund Balance - Reserved for Inv	46,479.23
27100 · Fund Balance - Undesignated	1,701,782.24
Net Income	328,986.66
Total Equity	2,077,248.13
TOTAL LIABILITIES & EQUITY	**2,090,679.03**

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

	Apr 16	Oct '15 - Apr ...
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	51,462.86	717,484.92
33825 · Excess Fees - St Johns County	3,066.26	10,051.62
34190 · Culvert Permit Fees	0.00	375.00
34195 · Culvert Installation - Packages	1,038.75	11,836.59
34196 · Maintenance, Repairs & Dama...	0.00	157.78
34197 · Copies, Maps and Other	8.00	41.75
34199 · Move On/Off Permit	170.00	340.00
36110 · Interest Earned Capital City	78.31	511.64
36120 · Interest Earned - SBA	218.07	444.14
36132 · Interest Income - St Johns	0.00	40.06
36990 · Miscellaneous Revenues	0.00	127.68
Total Income	56,042.25	741,411.18
Gross Profit	56,042.25	741,411.18
Expense		
51000 · Personal Services	27,140.95	255,592.98
53000 · Operating Expenses	19,461.15	143,510.65
56000 · Capital Outlay	1,717.20	13,250.89
6560 · Payroll Expenses	0.00	70.00
Total Expense	48,319.30	412,424.52
Net Ordinary Income	7,722.95	328,986.66
Net Income	**7,722.95**	**328,986.66**

Flagler Estates Road and Water Control District

Profit & Loss

April 2016

	Apr 16		Oct '15 - Apr 16	
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County		51,462.86		717,484.92
33825 · Excess Fees - St Johns County		3,066.26		10,051.62
34190 · Culvert Permit Fees		0.00		375.00
34195 · Culvert Installation - Packages		1,038.75		11,836.59
34196 · Maintenance, Repairs & Damages		0.00		157.78
34197 · Copies, Maps and Other		8.00		41.75
34199 · Move On/Off Permit		170.00		340.00
36110 · Interest Earned Capital City		78.31		511.64
36120 · Interest Earned - SBA		218.07		444.14
36132 · Interest Income - St Johns		0.00		40.06
36990 · Miscellaneous Revenues		0.00		127.68
Total Income		56,042.25		741,411.18
Gross Profit		56,042.25		741,411.18
Expense				
51000 · Personal Services				
51100 · Supervisors Fees	125.01		926.30	
51200 · Salary and Wages	16,861.96		149,573.62	
51210 · Vacation	2,709.94		35,641.76	
51220 · Sick	1,548.30		4,343.28	
51230 · Holiday	0.00		6,763.90	
52100 · FICA Taxes	1,302.03		12,113.05	
52150 · Payroll Taxes - Medicare	304.50		2,832.89	
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 - ...	4,252.28		43,940.55	
Total 52300 · Life and Health Insurance	4,252.28		41,146.93	
52400 · Unemployment Compensation	36.93		1,022.25	
52450 · Workers Compensation Insura...	0.00		694.00	
52460 · Drug & Alcohol Testing	0.00		35.00	
Total 51000 · Personal Services		27,140.95		255,592.98
53000 · Operating Expenses				
53131 · Services - Engineering	285.00		631.74	
53132 · Vegetation Control	10,190.92		10,190.92	
53154 · Legal	2,083.33		12,499.98	
53155 · Legal Advertisement	98.00		546.27	
53200 · Accounting	675.00		6,011.25	
54000 · Travel & Per Diem	167.94		803.18	
54010 · Continuing Education & Semin...	0.00		577.00	
54100 · Telephone	173.94		3,316.45	
54251 · Postage	0.00		128.69	

Flagler Estates Road and Water Control District

Profit & Loss

April 2016

	Apr 16	Oct '15 - Apr 16
54252 · Fuel & Oil	3,968.81	20,666.96
54300 · Utilities		
54300 · Utilities - Other	20.27	1,893.34
Total 54300 · Utilities	20.27	1,893.34
54500 · Insurance	0.00	802.00
54600 · Shop Expense	539.46	5,648.81
54658 · Equipment Rental	0.00	433.92
54659 · Equipment Maintenance		
54659 · Equipment Maintenance - Ot...	714.35	30,477.89
Total 54659 · Equipment Maintenance	714.35	30,477.89
55152 · Office Supplies	0.00	1,904.19
55153 · Admin Fees, Licenses, Permits	0.00	1,169.94
55154 · Facility Maintenance & Repairs	0.00	1,994.41
55155 · Publishing & Printing	0.00	4,476.02
55225 · Collection Expense-St Johns	545.30	7,034.78
55230 · Collection Discounts - SJC	-1.17	20,894.77
55275 · Collection Expense - SJPA	0.00	11,099.95
55459 · Other Current Charges	0.00	308.19
Total 53000 · Operating Expenses	19,461.15	143,510.65
56000 · Capital Outlay		
56466 · Drainage Control	1,717.20	13,250.89
Total 56000 · Capital Outlay	1,717.20	13,250.89
6560 · Payroll Expenses	0.00	70.00
Total Expense	48,319.30	412,424.52
Net Ordinary Income	7,722.95	328,986.66
Net Income	**7,722.95**	**328,986.66**

Flagler Estates Road and Water Control District

Profit & Loss

February through April 2016

	Feb 16	Mar 16	Apr 16	TOTAL
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	98,877.84	102,830.81	51,462.86	253,171.51
33825 · Excess Fees - St Johns County	0.00	0.00	3,066.26	3,066.26
34190 · Culvert Permit Fees	0.00	250.00	0.00	250.00
34195 · Culvert Installation - Packages	2,173.60	0.00	1,038.75	3,212.35
34196 · Maintenance, Repairs & Dama...	83.52	0.00	0.00	83.52
34197 · Copies, Maps and Other	0.00	2.25	8.00	10.25
34199 · Move On/Off Permit	85.00	0.00	170.00	255.00
36110 · Interest Earned Capital City	71.68	78.28	78.31	228.27
36120 · Interest Earned - SBA	91.21	53.24	218.07	362.52
36990 · Miscellaneous Revenues	0.00	42.56	0.00	42.56
Total Income	101,382.85	103,257.14	56,042.25	260,682.24
Gross Profit	101,382.85	103,257.14	56,042.25	260,682.24
Expense				
51000 · Personal Services	30,986.83	37,525.64	27,140.95	95,653.42
53000 · Operating Expenses	15,892.82	40,955.43	19,461.15	76,309.40
56000 · Capital Outlay	0.00	863.40	1,717.20	2,580.60
Total Expense	46,879.65	79,344.47	48,319.30	174,543.42
Net Ordinary Income	54,503.20	23,912.67	7,722.95	86,138.82
Net Income	**54,503.20**	**23,912.67**	**7,722.95**	**86,138.82**

Flagler Estates Road and Water Control District

Profit & Loss

February through April 2016

	Feb 16	Mar 16	Apr 16	TOTAL
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	98,877.84	102,830.81	51,462.86	253,171.51
33825 · Excess Fees - St Johns County	0.00	0.00	3,066.26	3,066.26
34190 · Culvert Permit Fees	0.00	250.00	0.00	250.00
34195 · Culvert Installation - Packages	2,173.60	0.00	1,038.75	3,212.35
34196 · Maintenance, Repairs & Damages	83.52	0.00	0.00	83.52
34197 · Copies, Maps and Other	0.00	2.25	8.00	10.25
34199 · Move On/Off Permit	85.00	0.00	170.00	255.00
36110 · Interest Earned Capital City	71.68	78.28	78.31	228.27
36120 · Interest Earned - SBA	91.21	53.24	218.07	362.52
36990 · Miscellaneous Revenues	0.00	42.56	0.00	42.56
Total Income	101,382.85	103,257.14	56,042.25	260,682.24
Gross Profit	101,382.85	103,257.14	56,042.25	260,682.24
Expense				
51000 · Personal Services				
51100 · Supervisors Fees	178.14	200.00	125.01	503.15
51200 · Salary and Wages	21,348.75	25,492.74	16,861.96	63,703.45
51210 · Vacation	511.29	868.10	2,709.94	4,089.33
51220 · Sick	681.33	976.85	1,548.30	3,206.48
51230 · Holiday	0.00	0.00	0.00	0.00
52100 · FICA Taxes	1,393.44	1,688.37	1,302.03	4,383.84
52150 · Payroll Taxes - Medicare	325.88	394.88	304.50	1,025.26
52200 · Retirement	0.00	500.00	0.00	500.00
52300 · Life and Health Insurance				
52300 · Life and Health Insurance - Ot...	6,240.24	7,256.40	4,252.28	17,748.92
Total 52300 · Life and Health Insurance	6,240.24	7,256.40	4,252.28	17,748.92
52400 · Unemployment Compensation	307.76	148.30	36.93	492.99
Total 51000 · Personal Services	30,986.83	37,525.64	27,140.95	95,653.42
53000 · Operating Expenses				
53131 · Services - Engineering	0.00	0.00	285.00	285.00
53132 · Vegetation Control	0.00	0.00	10,190.92	10,190.92
53154 · Legal	2,083.33	2,083.33	2,083.33	6,249.99
53155 · Legal Advertisement	78.26	45.23	98.00	221.49
53200 · Accounting	862.50	862.50	675.00	2,400.00
54000 · Travel & Per Diem	77.22	195.48	167.94	440.64
54010 · Continuing Education & Seminars	577.00	0.00	0.00	577.00
54100 · Telephone	372.06	287.86	173.94	833.86
54252 · Fuel & Oil	2,701.52	0.00	3,968.81	6,670.33
54300 · Utilities				
54300 · Utilities - Other	631.52	295.66	20.27	947.45
Total 54300 · Utilities	631.52	295.66	20.27	947.45
54500 · Insurance	671.00	131.00	0.00	802.00
54600 · Shop Expense	1,698.77	1,336.86	539.46	3,575.09
54659 · Equipment Maintenance				
54659 · Equipment Maintenance - Other	1,399.29	17,888.75	714.35	20,002.39
Total 54659 · Equipment Maintenance	1,399.29	17,888.75	714.35	20,002.39
55152 · Office Supplies	310.18	282.97	0.00	593.15
55153 · Admin Fees, Licenses, Permits	325.00	0.00	0.00	325.00
55154 · Facility Maintenance & Repairs	592.30	332.38	0.00	924.68
55155 · Publishing & Printing	0.00	4,476.02	0.00	4,476.02
55225 · Collection Expense-St Johns	963.28	1,022.16	545.30	2,530.74
55230 · Collection Discounts - SJC	2,549.59	615.28	-1.17	3,163.70
55275 · Collection Expense - SJPA	0.00	11,099.95	0.00	11,099.95
Total 53000 · Operating Expenses	15,892.82	40,955.43	19,461.15	76,309.40
56000 · Capital Outlay				
56466 · Drainage Control	0.00	863.40	1,717.20	2,580.60
Total 56000 · Capital Outlay	0.00	863.40	1,717.20	2,580.60
Total Expense	46,879.65	79,344.47	48,319.30	174,543.42
Net Ordinary Income	54,503.20	23,912.67	7,722.95	86,138.82
Net Income	**54,503.20**	**23,912.67**	**7,722.95**	**86,138.82**

Flagler Estates Road and Water Control District

Budget vs. Actual

April 2016

	Apr 16	Budget	$ Over Bud...
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	51,462.86	83,188.53	-31,725.67
33825 · Excess Fees - St Johns Cou...	3,066.26		
34190 · Culvert Permit Fees	0.00	0.00	0.00
34195 · Culvert Installation - Pack...	1,038.75	1,896.00	-857.25
34197 · Copies, Maps and Other	8.00	0.00	8.00
34199 · Move On/Off Permit	170.00	0.00	170.00
36110 · Interest Earned Capital City	78.31	76.59	1.72
36115 · Interest Earned First Fede...	0.00	11.94	-11.94
36120 · Interest Earned - SBA	218.07	71.78	146.29
36132 · Interest Income - St Johns	0.00	0.52	-0.52
Total Income	56,042.25	85,245.36	-29,203.11
Gross Profit	56,042.25	85,245.36	-29,203.11
Expense			
51000 · Personal Services	27,140.95	38,600.41	-11,459.46
53000 · Operating Expenses	19,461.15	16,740.82	2,720.33
56000 · Capital Outlay	1,717.20	0.00	1,717.20
Total Expense	48,319.30	55,341.23	-7,021.93
Net Ordinary Income	7,722.95	29,904.13	-22,181.18
Net Income	**7,722.95**	**29,904.13**	**-22,181.18**

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

	Apr 16	Budget	$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	51,462.86	83,188.53	-31,725.67
33825 · Excess Fees - St Johns County	3,066.26		
34190 · Culvert Permit Fees	0.00	0.00	0.00
34195 · Culvert Installation - Packages	1,038.75	1,896.00	-857.25
34197 · Copies, Maps and Other	8.00	0.00	8.00
34199 · Move On/Off Permit	170.00	0.00	170.00
36110 · Interest Earned Capital City	78.31	76.59	1.72
36115 · Interest Earned First Federal	0.00	11.94	-11.94
36120 · Interest Earned - SBA	218.07	71.78	146.29
36132 · Interest Income - St Johns	0.00	0.52	-0.52
Total Income	56,042.25	85,245.36	-29,203.11
Gross Profit	56,042.25	85,245.36	-29,203.11
Expense			
51000 · Personal Services			
51100 · Supervisors Fees	125.01	74.61	50.40
51200 · Salary and Wages	16,861.96	29,388.80	-12,526.84
51210 · Vacation	2,709.94	1,084.24	1,625.70
51220 · Sick	1,548.30	478.37	1,069.93
51230 · Holiday	0.00	0.00	0.00
52100 · FICA Taxes	1,302.03	1,903.78	-601.75
52150 · Payroll Taxes - Medicare	304.50	445.68	-141.18
52300 · Life and Health Insurance			
52305 · Cancer Insurance	0.00	0.00	0.00
52300 · Life and Health Insurance - ...	4,252.28	5,091.94	-839.66
Total 52300 · Life and Health Insurance	4,252.28	5,091.94	-839.66
52400 · Unemployment Compensation	36.93	132.99	-96.06
52450 · Workers Compensation Insur...	0.00	0.00	0.00
Total 51000 · Personal Services	27,140.95	38,600.41	-11,459.46
53000 · Operating Expenses			
53131 · Services - Engineering	285.00	0.00	285.00
53132 · Vegetation Control	10,190.92	1,636.80	8,554.12
53154 · Legal	2,083.33	1,905.00	178.33
53155 · Legal Advertisement	98.00	28.62	69.38
53200 · Accounting	675.00	1,502.80	-827.80
53225 · Auditing	0.00	0.00	0.00
54000 · Travel & Per Diem	167.94	139.10	28.84
54010 · Continuing Education & Semi...	0.00	0.00	0.00
54100 · Telephone	173.94	0.00	173.94
54251 · Postage	0.00	0.00	0.00
54252 · Fuel & Oil	3,968.81	833.00	3,135.81
54300 · Utilities			
54300 · Utilities - Other	20.27	0.00	20.27
Total 54300 · Utilities	20.27	0.00	20.27
54500 · Insurance	0.00	0.00	0.00
54600 · Shop Expense	539.46	0.00	539.46
54659 · Equipment Maintenance			
54660 · Computers	0.00	156.30	-156.30
54659 · Equipment Maintenance - O...	714.35	4,176.00	-3,461.65
Total 54659 · Equipment Maintenance	714.35	4,332.30	-3,617.95

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

	Apr 16	Budget	$ Over Budget
55152 · Office Supplies	0.00	0.00	0.00
55153 · Admin Fees, Licenses, Permits	0.00	0.00	0.00
55154 · Facility Maintenance & Repairs	0.00	0.00	0.00
55155 · Publishing & Printing	0.00	4,600.00	-4,600.00
55225 · Collection Expense-St Johns	545.30	895.90	-350.60
55230 · Collection Discounts - SJC	-1.17	56.70	-57.87
55275 · Collection Expense - SJPA	0.00	0.00	0.00
55459 · Other Current Charges	0.00	810.60	-810.60
Total 53000 · Operating Expenses	19,461.15	16,740.82	2,720.33
56000 · Capital Outlay			
56466 · Drainage Control	1,717.20	0.00	1,717.20
56467 · Road repairs	0.00	0.00	0.00
56468 · Signage	0.00	0.00	0.00
Total 56000 · Capital Outlay	1,717.20	0.00	1,717.20
Total Expense	48,319.30	55,341.23	-7,021.93
Net Ordinary Income	7,722.95	29,904.13	-22,181.18
Net Income	**7,722.95**	**29,904.13**	**-22,181.18**

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

	Oct '15 - Apr ...	Budget	$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	717,484.92	701,594.92	15,890.00
33825 · Excess Fees - St Johns County	10,051.62		
34190 · Culvert Permit Fees	375.00	250.00	125.00
34195 · Culvert Installation - Packages	11,836.59	6,168.00	5,668.59
34196 · Maintenance, Repairs & Dama...	157.78	500.00	-342.22
34197 · Copies, Maps and Other	41.75	143.20	-101.45
34199 · Move On/Off Permit	340.00	128.61	211.39
36110 · Interest Earned Capital City	511.64	519.84	-8.20
36115 · Interest Earned First Federal	0.00	76.68	-76.68
36120 · Interest Earned - SBA	444.14	79.14	365.00
36132 · Interest Income - St Johns	40.06	159.70	-119.64
36990 · Miscellaneous Revenues	127.68	0.00	127.68
Total Income	741,411.18	709,620.09	31,791.09
Gross Profit	741,411.18	709,620.09	31,791.09
Expense			
51000 · Personal Services	255,592.98	256,301.69	-708.71
53000 · Operating Expenses	143,510.65	165,157.03	-21,646.38
56000 · Capital Outlay	13,250.89	61,954.00	-48,703.11
6560 · Payroll Expenses	70.00		
Total Expense	412,424.52	483,412.72	-70,988.20
Net Ordinary Income	328,986.66	226,207.37	102,779.29
Net Income	**328,986.66**	**226,207.37**	**102,779.29**

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

	Oct '15 - Apr 16	Budget	$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	717,484.92	701,594.92	15,890.00
33825 · Excess Fees - St Johns County	10,051.62		
34190 · Culvert Permit Fees	375.00	250.00	125.00
34195 · Culvert Installation - Packages	11,836.59	6,168.00	5,668.59
34196 · Maintenance, Repairs & Dama...	157.78	500.00	-342.22
34197 · Copies, Maps and Other	41.75	143.20	-101.45
34199 · Move On/Off Permit	340.00	128.61	211.39
36110 · Interest Earned Capital City	511.64	519.84	-8.20
36115 · Interest Earned First Federal	0.00	76.68	-76.68
36120 · Interest Earned - SBA	444.14	79.14	365.00
36132 · Interest Income - St Johns	40.06	159.70	-119.64
36990 · Miscellaneous Revenues	127.68	0.00	127.68
Total Income	741,411.18	709,620.09	31,791.09
Gross Profit	741,411.18	709,620.09	31,791.09
Expense			
51000 · Personal Services			
51100 · Supervisors Fees	926.30	416.88	509.42
51200 · Salary and Wages	149,573.62	163,538.41	-13,964.79
51210 · Vacation	35,641.76	7,755.87	27,885.89
51220 · Sick	4,343.28	3,190.88	1,152.40
51230 · Holiday	6,763.90	7,294.63	-530.73
51400 · Overtime Pay	0.00	396.01	-396.01
52100 · FICA Taxes	12,113.05	11,290.50	822.55
52150 · Payroll Taxes - Medicare	2,832.89	2,642.28	190.61
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 - ...	43,940.55	37,942.52	5,998.03
Total 52300 · Life and Health Insuran...	41,146.93	37,942.52	3,204.41
52400 · Unemployment Compensation	1,022.25	2,596.06	-1,573.81
52450 · Workers Compensation Insur...	694.00	1,237.65	-543.65
52460 · Drug & Alcohol Testing	35.00		
Total 51000 · Personal Services	255,592.98	256,301.69	-708.71
53000 · Operating Expenses			
53131 · Services - Engineering	631.74	166.65	465.09
53132 · Vegetation Control	10,190.92	7,801.20	2,389.72
53133 · Surveying	0.00	0.00	0.00
53154 · Legal	12,499.98	13,335.00	-835.02
53155 · Legal Advertisement	546.27	168.72	377.55
53200 · Accounting	6,011.25	7,599.00	-1,587.75
53225 · Auditing	0.00	0.00	0.00
54000 · Travel & Per Diem	803.18	478.60	324.58
54010 · Continuing Education & Sem...	577.00	400.40	176.60
54100 · Telephone	3,316.45	4,054.80	-738.35
54251 · Postage	128.69	414.45	-285.76
54252 · Fuel & Oil	20,666.96	42,847.00	-22,180.04
54300 · Utilities			
54300 · Utilities - Other	1,893.34	1,788.00	105.34
Total 54300 · Utilities	1,893.34	1,788.00	105.34
54500 · Insurance	802.00	633.60	168.40

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

	Oct '15 - Apr 16	Budget	$ Over Budget
54600 · Shop Expense	5,648.81	7,777.00	-2,128.19
54658 · Equipment Rental	433.92	1,000.00	-566.08
54659 · Equipment Maintenance			
54660 · Computers	0.00	310.20	-310.20
54659 · Equipment Maintenance - ...	30,477.89	22,218.00	8,259.89
Total 54659 · Equipment Maintenance	30,477.89	22,528.20	7,949.69
55152 · Office Supplies	1,904.19	2,673.76	-769.57
55153 · Admin Fees, Licenses, Permits	1,169.94	1,717.10	-547.16
55154 · Facility Maintenance & Repai...	1,994.41	2,665.50	-671.09
55155 · Publishing & Printing	4,476.02	4,600.00	-123.98
55225 · Collection Expense-St Johns	7,034.78	7,165.50	-130.72
55230 · Collection Discounts - SJC	20,894.77	21,004.20	-109.43
55275 · Collection Expense - SJPA	11,099.95	12,000.00	-900.05
55459 · Other Current Charges	308.19	2,338.35	-2,030.16
Total 53000 · Operating Expenses	143,510.65	165,157.03	-21,646.38
56000 · Capital Outlay			
56464 · Machinery & Equipment	0.00	50,000.00	-50,000.00
56466 · Drainage Control	13,250.89	5,954.00	7,296.89
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	13,250.89	61,954.00	-48,703.11
6560 · Payroll Expenses	70.00		
Total Expense	412,424.52	483,412.72	-70,988.20
Net Ordinary Income	328,986.66	226,207.37	102,779.29
Net Income	**328,986.66**	**226,207.37**	**102,779.29**

FERWCD - Capital Projects Fund

Balance Sheet

As of April 30, 2016

	Apr 30, 16
ASSETS	
Current Assets	
Checking/Savings	
10120 · CCB Capital Improvement Fund	325,272.91
Total Checking/Savings	325,272.91
Other Current Assets	
Inventory	156,390.00
12000 · Due From General Fund	15,040.54
Total Other Current Assets	171,430.54
Total Current Assets	496,703.45
TOTAL ASSETS	**496,703.45**
LIABILITIES & EQUITY	
Equity	
Reserve for Inventory	156,390.00
32000 · Retained Earnings-Fund Balance	388,048.95
Net Income	-47,735.50
Total Equity	496,703.45
TOTAL LIABILITIES & EQUITY	**496,703.45**

FERWCD - Capital Projects Fund
Profit & Loss
April 2016

	Apr 16	Oct '15 - Apr ...
Ordinary Income/Expense		
Income		
31125 · CIP Assessment Collecti...	14,338.01	199,897.68
36120 · Interest Income - CCB	12.41	85.89
Total Income	14,350.42	199,983.57
Expense		
55230 · SJC - Collection Exp	-619.38	1,656.22
55235 · SJC Assessment Discount	-0.33	3,918.84
55275 · Collection Expense	-82.98	305.24
56460 · Paving and Stabilization	0.00	242,738.11
Total Expense	-702.69	248,618.41
Net Ordinary Income	15,053.11	-48,634.84
Other Income/Expense		
Other Income		
31130 · Excess Fees - SJC	0.00	899.34
Total Other Income	0.00	899.34
Net Other Income	0.00	899.34
Net Income	**15,053.11**	**-47,735.50**

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

	Oct '15 - Apr ...	Budget	$ Over Budget
Ordinary Income/Expense			
Income			
31125 · CIP Assessment Collecti...	199,897.68	228,992.00	-29,094.32
36120 · Interest Income - CCB	85.89	0.00	85.89
Total Income	199,983.57	228,992.00	-29,008.43
Expense			
53131 · Engineering Services	0.00	0.00	0.00
55230 · SJC - Collection Exp	1,656.22	0.00	1,656.22
55235 · SJC Assessment Discount	3,918.84	0.00	3,918.84
55275 · Collection Expense	305.24	0.00	305.24
56460 · Paving and Stabilization	242,738.11	338,000.00	-95,261.89
56465 · Road Resurfacing	0.00	0.00	0.00
Total Expense	248,618.41	338,000.00	-89,381.59
Net Ordinary Income	-48,634.84	-109,008.00	60,373.16
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	**-47,735.50**	**-109,008.00**	**61,272.50**