

Flagler Estates Road and Water Control District
Balance Sheet
As of March 31, 2015

| | <u>Mar 31, 15</u> |
|---|----------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 10000 · CASH | 1,887,450.47 |
| 10126 · State Board of Admin - B Pool | -690.11 |
| Total Checking/Savings | <u>1,886,760.36</u> |
| Other Current Assets | |
| 15500 · Prepaid Expenses | 33,474.00 |
| Total Other Current Assets | <u>33,474.00</u> |
| Total Current Assets | 1,920,234.36 |
| Other Assets | |
| 15700 · Inventory | 34,815.23 |
| Total Other Assets | <u>34,815.23</u> |
| TOTAL ASSETS | <u>1,955,049.59</u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 20200 · Accounts Payable | 26,272.52 |
| Total Accounts Payable | <u>26,272.52</u> |
| Other Current Liabilities | |
| 2100 · Payroll Liabilities | 1,633.21 |
| 21800 · FICA & Withholding Payable | -612.47 |
| 21825 · Child Support Payable | -258.59 |
| 21950 · Due to Capital Projects Fund | 15,640.74 |
| Total Other Current Liabilities | <u>16,402.89</u> |
| Total Current Liabilities | <u>42,675.41</u> |
| Total Liabilities | 42,675.41 |
| Equity | |
| 27000 · Fund Balance - Reserved for Inv | 34,815.23 |
| 27100 · Fund Balance - Undesignated | 1,640,922.18 |
| Net Income | 236,636.77 |
| Total Equity | <u>1,912,374.18</u> |
| TOTAL LIABILITIES & EQUITY | <u>1,955,049.59</u> |

Flagler Estates Road and Water Control District
Balance Sheet
 As of March 31, 2015

| | <u>Mar 31, 15</u> |
|--|----------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 10000 - CASH | |
| 10100 - Cash-CCB General Fund-5401 | 1,015,575.01 |
| 10105 - CCB Emergency Reserve-3101 | 452,406.82 |
| 10110 - CCB Operating Reserve-5601 | 311,287.64 |
| 10125 - Cash - State Board of Admin | 107,679.32 |
| 10200 - Petty Cash | 501.68 |
| Total 10000 - CASH | <u>1,887,450.47</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 | 1,886,760.36 |
| Other Current Assets | |
| 15500 - Prepaid Expenses | 33,474.00 |
| Total Other Current Assets | <u>33,474.00</u> |
| Total Current Assets | 1,920,234.36 |
| Other Assets | |
| 15700 - Inventory | 34,815.23 |
| Total Other Assets | <u>34,815.23</u> |
| TOTAL ASSETS | <u>1,955,049.59</u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 20200 - Accounts Payable | 26,272.52 |
| Total Accounts Payable | <u>26,272.52</u> |
| Other Current Liabilities | |
| 2100 - Payroll Liabilities | |
| 2100 - Payroll Liabilities - Other | 1,633.21 |
| Total 2100 - Payroll Liabilities | <u>1,633.21</u> |
| 21800 - FICA & Withholding Payable | -612.47 |
| 21825 - Child Support Payable | -258.59 |
| 21950 - Due to Capital Projects Fund | 15,640.74 |
| Total Other Current Liabilities | <u>16,402.89</u> |
| Total Current Liabilities | <u>42,675.41</u> |
| Total Liabilities | 42,675.41 |
| Equity | |
| 27000 - Fund Balance - Reserved for Inv | 34,815.23 |
| 27100 - Fund Balance - Undesignated | 1,640,922.18 |
| Net Income | 236,636.77 |
| Total Equity | <u>1,912,374.18</u> |
| TOTAL LIABILITIES & EQUITY | <u>1,955,049.59</u> |

Flagler Estates Road and Water Control District

Profit & Loss

March 2015

04/08/15

Accrual Basis

| | <u>Mar 15</u> | <u>Oct '14 - Mar 15</u> |
|---|--------------------------|--------------------------|
| Ordinary Income/Expense | | |
| Income | | |
| 31125 · Taxes - St Johns County | 49,046.77 | 590,644.35 |
| 33825 · Excess Fees - St Johns County | 0.00 | 6,742.12 |
| 34190 · Culvert Permit Fees | 250.00 | 375.00 |
| 34195 · Culvert Installation - Packages | 4,695.07 | 12,324.38 |
| 34197 · Copies, Maps and Other | 114.84 | 141.84 |
| 34199 · Move On/Off Permit | 85.00 | 255.00 |
| 36110 · Interest Earned Capital City | 74.98 | 420.40 |
| 36120 · Interest Earned - SBA | 0.00 | 75.23 |
| 36132 · Interest Income - St Johns | 0.00 | 5.09 |
| 36400 · Sales of Equipment | 0.00 | 900.00 |
| 36990 · Miscellaneous Revenues | 11,959.47 | 12,116.66 |
| Total Income | <u>66,226.13</u> | <u>624,000.07</u> |
| Gross Profit | 66,226.13 | 624,000.07 |
| Expense | | |
| 51000 · Personal Services | 29,938.76 | 202,931.91 |
| 53000 · Operating Expenses | 46,987.51 | 161,645.21 |
| 56000 · Capital Outlay | 4,022.75 | 22,370.98 |
| 6560 · Payroll Expenses | 70.00 | 415.28 |
| 66900 · Reconciliation Discrepancies | 0.00 | -0.08 |
| Total Expense | <u>81,019.02</u> | <u>387,363.30</u> |
| Net Ordinary Income | <u>-14,792.89</u> | <u>236,636.77</u> |
| Net Income | <u>-14,792.89</u> | <u>236,636.77</u> |

Flagler Estates Road and Water Control District

Profit & Loss

March 2015

04/08/15

Accrual Basis

| | Mar 15 | Oct '14 - Mar 15 |
|--|------------------|-------------------|
| Ordinary Income/Expense | | |
| Income | | |
| 31125 · Taxes - St Johns County | 49,046.77 | 590,644.35 |
| 33825 · Excess Fees - St Johns County | 0.00 | 6,742.12 |
| 34190 · Culvert Permit Fees | 250.00 | 375.00 |
| 34195 · Culvert Installation - Packages | 4,695.07 | 12,324.38 |
| 34197 · Copies, Maps and Other | 114.84 | 141.84 |
| 34199 · Move On/Off Permit | 85.00 | 255.00 |
| 36110 · Interest Earned Capital City | 74.98 | 420.40 |
| 36120 · Interest Earned - SBA | 0.00 | 75.23 |
| 36132 · Interest Income - St Johns | 0.00 | 5.09 |
| 36400 · Sales of Equipment | 0.00 | 900.00 |
| 36990 · Miscellaneous Revenues | 11,959.47 | 12,116.66 |
| Total Income | 66,226.13 | 624,000.07 |
| Gross Profit | 66,226.13 | 624,000.07 |
| Expense | | |
| 51000 · Personal Services | | |
| 51100 · Supervisors Fees | 109.59 | 358.35 |
| 51200 · Salary and Wages | 20,931.74 | 117,369.35 |
| 51210 · Vacation | 1,085.22 | 10,839.59 |
| 51220 · Sick | 175.35 | 2,697.95 |
| 51230 · Holiday | 0.00 | 6,698.00 |
| 52100 · FICA Taxes | 1,367.52 | 8,472.12 |
| 52150 · Payroll Taxes - Medicare | 319.82 | 1,981.39 |
| 52200 · Retirement | 0.00 | 18,000.00 |
| 52300 · Life and Health Insurance | | |
| 52300 · Life and Health Insurance - Other | 5,810.90 | 33,680.00 |
| Total 52300 · Life and Health Insurance | 5,810.90 | 33,680.00 |
| 52400 · Unemployment Compensation | 138.62 | 1,028.16 |
| 52450 · Workers Compensation Insurance | 0.00 | 1,727.00 |
| 52460 · Drug & Alcohol Testing | 0.00 | 80.00 |
| Total 51000 · Personal Services | 29,938.76 | 202,931.91 |
| 53000 · Operating Expenses | | |
| 53131 · Services - Engineering | 0.00 | 187.50 |
| 53132 · Vegetation Control | 0.00 | 8,725.78 |
| 53154 · Legal | 2,083.33 | 12,499.98 |
| 53155 · Legal Advertisement | 0.00 | 208.11 |
| 53200 · Accounting | 641.75 | 5,748.44 |
| 54000 · Travel & Per Diem | 78.96 | 398.92 |
| 54010 · Continuing Education & Seminars | 187.00 | 187.00 |
| 54100 · Telephone | 370.14 | 3,085.12 |
| 54251 · Postage | 0.00 | 248.58 |
| 54252 · Fuel & Oil | 9,637.51 | 30,818.24 |
| 54300 · Utilities | | |
| 75168 · FPL | 0.00 | 138.84 |
| 54300 · Utilities - Other | 688.49 | 1,837.37 |
| Total 54300 · Utilities | 688.49 | 1,976.21 |
| 54500 · Insurance | 0.00 | 610.00 |
| 54600 · Shop Expense | 831.36 | 10,434.63 |
| 54658 · Equipment Rental | 0.00 | 433.92 |
| 54659 · Equipment Maintenance | | |
| 54660 · Computers | 325.00 | 325.00 |
| 54659 · Equipment Maintenance - Other | 7,769.31 | 25,555.93 |
| Total 54659 · Equipment Maintenance | 8,094.31 | 25,880.93 |

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04/08/15

Accrual Basis

Flagler Estates Road and Water Control District

Profit & Loss

March 2015

| | Mar 15 | Oct '14 - Mar 15 |
|---|-------------------|-------------------|
| 55152 · Office Supplies | 131.70 | 3,152.26 |
| 55153 · Admin Fees, Licenses, Permits | 0.00 | 2,756.85 |
| 55154 · Facility Maintenance & Repairs | 11,808.82 | 15,713.18 |
| 55225 · Collection Expense-St Johns | 484.76 | 5,731.49 |
| 55230 · Collection Discounts - SJC | 570.76 | 20,217.64 |
| 55275 · Collection Expense - SJPA | 11,100.34 | 11,100.34 |
| 55459 · Other Current Charges | 153.28 | 1,405.09 |
| 53000 · Operating Expenses - Other | 125.00 | 125.00 |
| Total 53000 · Operating Expenses | 46,987.51 | 161,645.21 |
| 56000 · Capital Outlay | | |
| 56466 · Drainage Control | 4,022.75 | 9,203.78 |
| 56467 · Road repairs | 0.00 | 12,877.00 |
| 56468 · Signage | 0.00 | 290.20 |
| Total 56000 · Capital Outlay | 4,022.75 | 22,370.98 |
| 6560 · Payroll Expenses | 70.00 | 415.28 |
| 66900 · Reconciliation Discrepancies | 0.00 | -0.08 |
| Total Expense | 81,019.02 | 387,363.30 |
| Net Ordinary Income | -14,792.89 | 236,636.77 |
| Net Income | -14,792.89 | 236,636.77 |

Flagler Estates Road and Water Control District

Profit & Loss

January through March 2015

04/08/15

Accrual Basis

| | <u>Jan 15</u> | <u>Feb 15</u> | <u>Mar 15</u> | <u>TOTAL</u> |
|---|-------------------------|-------------------------|--------------------------|------------------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 31125 · Taxes - St Johns County | 92,893.42 | 45,110.61 | 49,046.77 | 187,050.80 |
| 33825 · Excess Fees - St Johns County | 992.54 | 0.00 | 0.00 | 992.54 |
| 34190 · Culvert Permit Fees | 0.00 | 125.00 | 250.00 | 375.00 |
| 34195 · Culvert Installation - Packages | 0.00 | 2,298.60 | 4,695.07 | 6,993.67 |
| 34197 · Copies, Maps and Other | 22.50 | 0.00 | 114.84 | 137.34 |
| 34199 · Move On/Off Permit | 0.00 | 85.00 | 85.00 | 170.00 |
| 36110 · Interest Earned Capital City | 75.08 | 68.31 | 74.98 | 218.37 |
| 36120 · Interest Earned - SBA | 15.96 | 15.64 | 0.00 | 31.60 |
| 36132 · Interest Income - St Johns | 5.09 | 0.00 | 0.00 | 5.09 |
| 36400 · Sales of Equipment | 0.00 | 900.00 | 0.00 | 900.00 |
| 36990 · Miscellaneous Revenues | 38.08 | 0.00 | 11,959.47 | 11,997.55 |
| Total Income | <u>94,042.67</u> | <u>48,603.16</u> | <u>66,226.13</u> | <u>208,871.96</u> |
| Gross Profit | 94,042.67 | 48,603.16 | 66,226.13 | 208,871.96 |
| Expense | | | | |
| 51000 · Personal Services | 38,234.76 | 29,717.51 | 29,938.76 | 97,891.03 |
| 53000 · Operating Expenses | 22,763.94 | 13,923.02 | 46,987.51 | 83,674.47 |
| 56000 · Capital Outlay | 3,048.00 | 12,877.00 | 4,022.75 | 19,947.75 |
| 6560 · Payroll Expenses | 0.00 | 0.00 | 70.00 | 70.00 |
| Total Expense | <u>64,046.70</u> | <u>56,517.53</u> | <u>81,019.02</u> | <u>201,583.25</u> |
| Net Ordinary Income | <u>29,995.97</u> | <u>-7,914.37</u> | <u>-14,792.89</u> | <u>7,288.71</u> |
| Net Income | <u><u>29,995.97</u></u> | <u><u>-7,914.37</u></u> | <u><u>-14,792.89</u></u> | <u><u>7,288.71</u></u> |

Flagler Estates Road and Water Control District Profit & Loss

January through March 2015

| | Jan 15 | Feb 15 | Mar 15 | TOTAL |
|--|-------------------------|-------------------------|--------------------------|------------------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 31125 · Taxes - St Johns County | 92,893.42 | 45,110.61 | 49,046.77 | 187,050.80 |
| 33825 · Excess Fees - St Johns County | 992.54 | 0.00 | 0.00 | 992.54 |
| 34190 · Culvert Permit Fees | 0.00 | 125.00 | 250.00 | 375.00 |
| 34195 · Culvert Installation - Packages | 0.00 | 2,298.60 | 4,695.07 | 6,993.67 |
| 34197 · Copies, Maps and Other | 22.50 | 0.00 | 114.84 | 137.34 |
| 34199 · Move On/Off Permit | 0.00 | 85.00 | 85.00 | 170.00 |
| 36110 · Interest Earned Capital City | 75.08 | 68.31 | 74.98 | 218.37 |
| 36120 · Interest Earned - SBA | 15.96 | 15.64 | 0.00 | 31.60 |
| 36132 · Interest Income - St Johns | 5.09 | 0.00 | 0.00 | 5.09 |
| 36400 · Sales of Equipment | 0.00 | 900.00 | 0.00 | 900.00 |
| 36990 · Miscellaneous Revenues | 38.08 | 0.00 | 11,959.47 | 11,997.55 |
| Total Income | <u>94,042.67</u> | <u>48,603.16</u> | <u>66,226.13</u> | <u>208,871.96</u> |
| Gross Profit | 94,042.67 | 48,603.16 | 66,226.13 | 208,871.96 |
| Expense | | | | |
| 51000 · Personal Services | | | | |
| 51100 · Supervisors Fees | 120.63 | 0.00 | 109.59 | 230.22 |
| 51200 · Salary and Wages | 20,547.80 | 20,542.50 | 20,931.74 | 62,022.04 |
| 51210 · Vacation | 2,347.95 | 1,941.07 | 1,085.22 | 5,374.24 |
| 51220 · Sick | 917.45 | 7.64 | 175.35 | 1,100.44 |
| 51230 · Holiday | 4,026.80 | 0.00 | 0.00 | 4,026.80 |
| 52100 · FICA Taxes | 1,714.60 | 1,379.28 | 1,367.52 | 4,461.40 |
| 52150 · Payroll Taxes - Medicare | 401.00 | 322.57 | 319.82 | 1,043.39 |
| 52300 · Life and Health Insurance | | | | |
| 52300 · Life and Health Insurance - Other | 5,810.90 | 5,218.20 | 5,810.90 | 16,840.00 |
| Total 52300 · Life and Health Insurance | <u>5,810.90</u> | <u>5,218.20</u> | <u>5,810.90</u> | <u>16,840.00</u> |
| 52400 · Unemployment Compensation | 580.63 | 306.25 | 138.62 | 1,025.50 |
| 52450 · Workers Compensation Insurance | 1,727.00 | 0.00 | 0.00 | 1,727.00 |
| 52460 · Drug & Alcohol Testing | 40.00 | 0.00 | 0.00 | 40.00 |
| Total 51000 · Personal Services | <u>38,234.76</u> | <u>29,717.51</u> | <u>29,938.76</u> | <u>97,891.03</u> |
| 53000 · Operating Expenses | | | | |
| 53131 · Services - Engineering | 62.50 | 0.00 | 0.00 | 62.50 |
| 53154 · Legal | 2,083.33 | 2,083.33 | 2,083.33 | 6,249.99 |
| 53200 · Accounting | 742.50 | 786.69 | 641.75 | 2,170.94 |
| 54000 · Travel & Per Diem | 74.48 | 153.08 | 78.96 | 306.52 |
| 54010 · Continuing Education & Seminars | 0.00 | 0.00 | 187.00 | 187.00 |
| 54100 · Telephone | 309.61 | 216.95 | 370.14 | 896.70 |
| 54251 · Postage | 120.77 | 60.50 | 0.00 | 181.27 |
| 54252 · Fuel & Oil | 1,926.91 | 3,460.08 | 9,637.51 | 15,024.50 |
| 54300 · Utilities | | | | |
| 54300 · Utilities - Other | 647.29 | 20.40 | 688.49 | 1,356.18 |
| Total 54300 · Utilities | <u>647.29</u> | <u>20.40</u> | <u>688.49</u> | <u>1,356.18</u> |
| 54500 · Insurance | 0.00 | 610.00 | 0.00 | 610.00 |
| 54600 · Shop Expense | 6,605.47 | 579.59 | 831.36 | 8,016.42 |
| 54659 · Equipment Maintenance | | | | |
| 54660 · Computers | 0.00 | 0.00 | 325.00 | 325.00 |
| 54659 · Equipment Maintenance - Other | 3,555.13 | 3,049.34 | 7,769.31 | 14,373.78 |
| Total 54659 · Equipment Maintenance | <u>3,555.13</u> | <u>3,049.34</u> | <u>8,094.31</u> | <u>14,698.78</u> |
| 55152 · Office Supplies | 343.65 | 159.39 | 131.70 | 634.74 |
| 55153 · Admin Fees, Licenses, Permits | 0.00 | 81.85 | 0.00 | 81.85 |
| 55154 · Facility Maintenance & Repairs | 2,439.29 | 550.45 | 11,808.82 | 14,798.56 |
| 55225 · Collection Expense-St Johns | 911.18 | 441.16 | 484.76 | 1,837.10 |
| 55230 · Collection Discounts - SJC | 2,767.60 | 994.31 | 570.76 | 4,332.67 |
| 55275 · Collection Expense - SJPA | 0.00 | 0.00 | 11,100.34 | 11,100.34 |
| 55459 · Other Current Charges | 174.23 | 675.90 | 153.28 | 1,003.41 |
| 53000 · Operating Expenses - Other | 0.00 | 0.00 | 125.00 | 125.00 |
| Total 53000 · Operating Expenses | <u>22,763.94</u> | <u>13,923.02</u> | <u>46,987.51</u> | <u>83,674.47</u> |
| 56000 · Capital Outlay | | | | |
| 56466 · Drainage Control | 2,757.80 | 0.00 | 4,022.75 | 6,780.55 |
| 56467 · Road repairs | 0.00 | 12,877.00 | 0.00 | 12,877.00 |
| 56468 · Signage | 290.20 | 0.00 | 0.00 | 290.20 |
| Total 56000 · Capital Outlay | <u>3,048.00</u> | <u>12,877.00</u> | <u>4,022.75</u> | <u>19,947.75</u> |
| 6560 · Payroll Expenses | 0.00 | 0.00 | 70.00 | 70.00 |
| Total Expense | <u>64,046.70</u> | <u>56,517.53</u> | <u>81,019.02</u> | <u>201,583.25</u> |
| Net Ordinary Income | <u>29,995.97</u> | <u>-7,914.37</u> | <u>-14,792.89</u> | <u>7,288.71</u> |
| Net Income | <u>29,995.97</u> | <u>-7,914.37</u> | <u>-14,792.89</u> | <u>7,288.71</u> |

Flagler Estates Road and Water Control District Budget vs. Actual

04/08/15

March 2015

Accrual Basis

| | Mar 15 | Budget | \$ Over Budget |
|---|--------------------------|-------------------------|--------------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 31125 · Taxes - St Johns County | 49,046.77 | 70,229.94 | -21,183.17 |
| 34190 · Culvert Permit Fees | 250.00 | 0.00 | 250.00 |
| 34195 · Culvert Installation - Packages | 4,695.07 | 1,584.13 | 3,110.94 |
| 34197 · Copies, Maps and Other | 114.84 | 36.62 | 78.22 |
| 34199 · Move On/Off Permit | 85.00 | 0.00 | 85.00 |
| 36110 · Interest Earned Capital City | 74.98 | 113.64 | -38.66 |
| 36120 · Interest Earned - SBA | 0.00 | 8.42 | -8.42 |
| 36990 · Miscellaneous Revenues | 11,959.47 | 10.08 | 11,949.39 |
| Total Income | <u>66,226.13</u> | <u>71,982.83</u> | <u>-5,756.70</u> |
| Gross Profit | 66,226.13 | 71,982.83 | -5,756.70 |
| Expense | | | |
| 51000 · Personal Services | 29,938.76 | 32,936.86 | -2,998.10 |
| 53000 · Operating Expenses | 46,987.51 | 16,760.31 | 30,227.20 |
| 56000 · Capital Outlay | 4,022.75 | | |
| 6560 · Payroll Expenses | 70.00 | | |
| Total Expense | <u>81,019.02</u> | <u>49,697.17</u> | <u>31,321.85</u> |
| Net Ordinary Income | <u>-14,792.89</u> | <u>22,285.66</u> | <u>-37,078.55</u> |
| Net Income | <u><u>-14,792.89</u></u> | <u><u>22,285.66</u></u> | <u><u>-37,078.55</u></u> |

Flagler Estates Road and Water Control District

04/08/15

Budget vs. Actual

Accrual Basis

March 2015

| | Mar 15 | Budget | \$ Over Budget |
|--|-------------------|------------------|-------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 31125 · Taxes - St Johns County | 49,046.77 | 70,229.94 | -21,183.17 |
| 34190 · Culvert Permit Fees | 250.00 | 0.00 | 250.00 |
| 34195 · Culvert Installation - Packages | 4,695.07 | 1,584.13 | 3,110.94 |
| 34197 · Copies, Maps and Other | 114.84 | 36.62 | 78.22 |
| 34199 · Move On/Off Permit | 85.00 | 0.00 | 85.00 |
| 36110 · Interest Earned Capital City | 74.98 | 113.64 | -38.66 |
| 36120 · Interest Earned - SBA | 0.00 | 8.42 | -8.42 |
| 36990 · Miscellaneous Revenues | 11,959.47 | 10.08 | 11,949.39 |
| Total Income | 66,226.13 | 71,982.83 | -5,756.70 |
| Gross Profit | 66,226.13 | 71,982.83 | -5,756.70 |
| Expense | | | |
| 51000 · Personal Services | | | |
| 51100 · Supervisors Fees | 109.59 | 71.28 | 38.31 |
| 51200 · Salary and Wages | 20,931.74 | 22,752.90 | -1,821.16 |
| 51210 · Vacation | 1,085.22 | 634.81 | 450.41 |
| 51220 · Sick | 175.35 | 293.04 | -117.69 |
| 51400 · Overtime Pay | 0.00 | 137.40 | -137.40 |
| 52100 · FICA Taxes | 1,367.52 | 1,487.93 | -120.41 |
| 52150 · Payroll Taxes - Medicare | 319.82 | 347.54 | -27.72 |
| 52300 · Life and Health Insurance | | | |
| 52300 · Life and Health Insurance - Other | 5,810.90 | 5,014.69 | 796.21 |
| Total 52300 · Life and Health Insurance | 5,810.90 | 5,014.69 | 796.21 |
| 52400 · Unemployment Compensation | 138.62 | 349.12 | -210.50 |
| 52450 · Workers Compensation Insurance | 0.00 | 1,848.15 | -1,848.15 |
| Total 51000 · Personal Services | 29,938.76 | 32,936.86 | -2,998.10 |
| 53000 · Operating Expenses | | | |
| 53133 · Surveying | 0.00 | 2,000.00 | -2,000.00 |
| 53154 · Legal | 2,083.33 | 0.00 | 2,083.33 |
| 53200 · Accounting | 641.75 | 0.00 | 641.75 |
| 54000 · Travel & Per Diem | 78.96 | 236.25 | -157.29 |
| 54010 · Continuing Education & Seminars | 187.00 | 171.25 | 15.75 |
| 54100 · Telephone | 370.14 | 249.90 | 120.24 |
| 54252 · Fuel & Oil | 9,637.51 | 9,008.00 | 629.51 |
| 54300 · Utilities | | | |
| 54300 · Utilities - Other | 688.49 | 155.20 | 533.29 |
| Total 54300 · Utilities | 688.49 | 155.20 | 533.29 |
| 54500 · Insurance | 0.00 | 406.00 | -406.00 |
| 54600 · Shop Expense | 831.36 | 488.40 | 342.96 |
| 54659 · Equipment Maintenance | | | |
| 54660 · Computers | 325.00 | | |
| 54659 · Equipment Maintenance - Other | 7,769.31 | 2,637.00 | 5,132.31 |
| Total 54659 · Equipment Maintenance | 8,094.31 | 2,637.00 | 5,457.31 |
| 55152 · Office Supplies | 131.70 | 92.10 | 39.60 |
| 55154 · Facility Maintenance & Repairs | 11,808.82 | 327.56 | 11,481.26 |
| 55225 · Collection Expense-St Johns | 484.76 | 723.20 | -238.44 |
| 55230 · Collection Discounts - SJC | 570.76 | 172.20 | 398.56 |
| 55275 · Collection Expense - SJPA | 11,100.34 | 0.00 | 11,100.34 |
| 55459 · Other Current Charges | 153.28 | 93.25 | 60.03 |
| 53000 · Operating Expenses - Other | 125.00 | | |
| Total 53000 · Operating Expenses | 46,987.51 | 16,760.31 | 30,227.20 |
| 56000 · Capital Outlay | | | |
| 56466 · Drainage Control | 4,022.75 | | |
| Total 56000 · Capital Outlay | 4,022.75 | | |
| 6560 · Payroll Expenses | 70.00 | | |
| Total Expense | 81,019.02 | 49,697.17 | 31,321.85 |
| Net Ordinary Income | -14,792.89 | 22,285.66 | -37,078.55 |
| Net Income | -14,792.89 | 22,285.66 | -37,078.55 |

Flagler Estates Road and Water Control District Budget vs. Actual

04/08/15

Accrual Basis

October 2014 through March 2015

| | <u>Oct '14 - Mar 15</u> | <u>Budget</u> | <u>\$ Over Budget</u> |
|---|--------------------------|--------------------------|-------------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 31125 · Taxes - St Johns County | 590,644.35 | 657,117.63 | -66,473.28 |
| 33825 · Excess Fees - St Johns County | 6,742.12 | | |
| 34190 · Culvert Permit Fees | 375.00 | 31.25 | 343.75 |
| 34195 · Culvert Installation - Packages | 12,324.38 | 2,044.88 | 10,279.50 |
| 34197 · Copies, Maps and Other | 141.84 | 107.92 | 33.92 |
| 34199 · Move On/Off Permit | 255.00 | 75.00 | 180.00 |
| 36110 · Interest Earned Capital City | 420.40 | 619.92 | -199.52 |
| 36120 · Interest Earned - SBA | 75.23 | 103.06 | -27.83 |
| 36132 · Interest Income - St Johns | 5.09 | 100.00 | -94.91 |
| 36400 · Sales of Equipment | 900.00 | | |
| 36990 · Miscellaneous Revenues | 12,116.66 | 125.46 | 11,991.20 |
| Total Income | <u>624,000.07</u> | <u>660,325.12</u> | <u>-36,325.05</u> |
| Gross Profit | 624,000.07 | 660,325.12 | -36,325.05 |
| Expense | | | |
| 51000 · Personal Services | 202,931.91 | 227,078.51 | -24,146.60 |
| 53000 · Operating Expenses | 161,645.21 | 138,321.24 | 23,323.97 |
| 56000 · Capital Outlay | 22,370.98 | 49,000.00 | -26,629.02 |
| 6560 · Payroll Expenses | 415.28 | | |
| 66900 · Reconciliation Discrepancies | -0.08 | | |
| Total Expense | <u>387,363.30</u> | <u>414,399.75</u> | <u>-27,036.45</u> |
| Net Ordinary Income | <u>236,636.77</u> | <u>245,925.37</u> | <u>-9,288.60</u> |
| Net Income | <u><u>236,636.77</u></u> | <u><u>245,925.37</u></u> | <u><u>-9,288.60</u></u> |

Flagler Estates Road and Water Control District

Budget vs. Actual

October 2014 through March 2015

| | Oct '14 - Mar 15 | Budget | \$ Over Budget |
|--|-------------------|-------------------|-------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 31125 - Taxes - St Johns County | 590,644.35 | 657,117.63 | -66,473.28 |
| 33825 - Excess Fees - St Johns County | 6,742.12 | | |
| 34190 - Culvert Permit Fees | 375.00 | 31.25 | 343.75 |
| 34195 - Culvert Installation - Packages | 12,324.38 | 2,044.88 | 10,279.50 |
| 34197 - Copies, Maps and Other | 141.84 | 107.92 | 33.92 |
| 34199 - Move On/Off Permit | 255.00 | 75.00 | 180.00 |
| 36110 - Interest Earned Capital City | 420.40 | 619.92 | -199.52 |
| 36120 - Interest Earned - SBA | 75.23 | 103.06 | -27.83 |
| 36132 - Interest Income - St Johns | 5.09 | 100.00 | -94.91 |
| 36400 - Sales of Equipment | 900.00 | | |
| 36990 - Miscellaneous Revenues | 12,116.66 | 125.46 | 11,991.20 |
| Total Income | 624,000.07 | 660,325.12 | -36,325.05 |
| Gross Profit | 624,000.07 | 660,325.12 | -36,325.05 |
| Expense | | | |
| 51000 - Personal Services | | | |
| 51100 - Supervisors Fees | 358.35 | 444.96 | -86.61 |
| 51200 - Salary and Wages | 117,369.35 | 134,291.00 | -16,921.65 |
| 51210 - Vacation | 10,839.59 | 7,029.38 | 3,810.21 |
| 51220 - Sick | 2,697.95 | 1,921.81 | 776.14 |
| 51230 - Holiday | 6,698.00 | 6,946.83 | -248.83 |
| 51400 - Overtime Pay | 0.00 | 824.36 | -824.36 |
| 52100 - FICA Taxes | 8,472.12 | 9,412.19 | -940.07 |
| 52150 - Payroll Taxes - Medicare | 1,981.39 | 2,200.83 | -219.44 |
| 52200 - Retirement | 18,000.00 | 18,000.00 | 0.00 |
| 52300 - Life and Health Insurance | | | |
| 52300 - Life and Health Insurance - Other | 33,680.00 | 31,045.65 | 2,634.35 |
| Total 52300 - Life and Health Insurance | 33,680.00 | 31,045.65 | 2,634.35 |
| 52400 - Unemployment Compensation | 1,028.16 | 2,005.95 | -977.79 |
| 52450 - Workers Compensation Insurance | 1,727.00 | 12,955.55 | -11,228.55 |
| 52460 - Drug & Alcohol Testing | 80.00 | | |
| Total 51000 - Personal Services | 202,931.91 | 227,078.51 | -24,146.60 |
| 53000 - Operating Expenses | | | |
| 53131 - Services - Engineering | 187.50 | 457.28 | -269.78 |
| 53132 - Vegetation Control | 8,725.78 | 0.00 | 8,725.78 |
| 53133 - Surveying | 0.00 | 2,000.00 | -2,000.00 |
| 53154 - Legal | 12,499.98 | 12,315.00 | 184.98 |
| 53155 - Legal Advertisement | 208.11 | 118.20 | 89.91 |
| 53200 - Accounting | 5,748.44 | 8,328.30 | -2,579.86 |
| 54000 - Travel & Per Diem | 398.92 | 717.60 | -318.68 |
| 54010 - Continuing Education & Seminars | 187.00 | 932.13 | -745.13 |
| 54100 - Telephone | 3,085.12 | 1,578.15 | 1,506.97 |
| 54251 - Postage | 248.58 | 5,000.00 | -4,751.42 |
| 54252 - Fuel & Oil | 30,818.24 | 41,832.00 | -11,013.76 |
| 54300 - Utilities | | | |
| 75168 - FPL | 138.84 | | |
| 54300 - Utilities - Other | 1,837.37 | 1,786.00 | 51.37 |
| Total 54300 - Utilities | 1,976.21 | 1,786.00 | 190.21 |
| 54500 - Insurance | 610.00 | 406.00 | 204.00 |
| 54600 - Shop Expense | 10,434.63 | 6,854.40 | 3,580.23 |
| 54658 - Equipment Rental | 433.92 | 1,000.00 | -566.08 |
| 54659 - Equipment Maintenance | | | |
| 54660 - Computers | 325.00 | 2,000.00 | -1,675.00 |
| 54659 - Equipment Maintenance - Other | 25,555.93 | 18,891.00 | 6,664.93 |
| Total 54659 - Equipment Maintenance | 25,880.93 | 20,891.00 | 4,989.93 |
| 55152 - Office Supplies | 3,152.26 | 1,393.20 | 1,759.06 |
| 55153 - Admin Fees, Licenses, Permits | 2,756.85 | 2,107.80 | 649.05 |
| 55154 - Facility Maintenance & Repairs | 15,713.18 | 1,761.68 | 13,951.50 |
| 55225 - Collection Expense-St Johns | 5,731.49 | 6,543.20 | -811.71 |
| 55230 - Collection Discounts - SJC | 20,217.64 | 20,502.05 | -284.41 |
| 55275 - Collection Expense - SJA | 11,100.34 | 0.00 | 11,100.34 |
| 55459 - Other Current Charges | 1,405.09 | 1,797.25 | -392.16 |
| 53000 - Operating Expenses - Other | 125.00 | | |
| Total 53000 - Operating Expenses | 161,645.21 | 138,321.24 | 23,323.97 |

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04/08/15

Accrual Basis

Flagler Estates Road and Water Control District

Budget vs. Actual

October 2014 through March 2015

| | <u>Oct '14 - Mar 15</u> | <u>Budget</u> | <u>\$ Over Budget</u> |
|---|--------------------------|--------------------------|-------------------------|
| 56000 - Capital Outlay | | | |
| 56464 - Machinery & Equipment | 0.00 | 18,000.00 | -18,000.00 |
| 56466 - Drainage Control | 9,203.78 | 20,000.00 | -10,796.22 |
| 56467 - Road repairs | 12,877.00 | 10,000.00 | 2,877.00 |
| 56468 - Signage | 290.20 | 1,000.00 | -709.80 |
| Total 56000 - Capital Outlay | <u>22,370.98</u> | <u>49,000.00</u> | <u>-26,629.02</u> |
| 6560 - Payroll Expenses | 415.28 | | |
| 66900 - Reconciliation Discrepancies | -0.08 | | |
| Total Expense | <u>387,363.30</u> | <u>414,399.75</u> | <u>-27,036.45</u> |
| Net Ordinary Income | <u>236,636.77</u> | <u>245,925.37</u> | <u>-9,288.60</u> |
| Net Income | <u><u>236,636.77</u></u> | <u><u>245,925.37</u></u> | <u><u>-9,288.60</u></u> |

FERWCD - Capital Projects Fund
Balance Sheet
As of March 31, 2015

| | <u>Mar 31, 15</u> |
|--|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 10120 · CCB Capital Improvement Fund | 564,370.53 |
| Total Checking/Savings | <u>564,370.53</u> |
| Other Current Assets | |
| 12000 · Due From General Fund | 15,640.58 |
| 15700 · Inventory | 156,390.00 |
| Total Other Current Assets | <u>172,030.58</u> |
| Total Current Assets | <u>736,401.11</u> |
| TOTAL ASSETS | <u>736,401.11</u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 32000 · Retained Earnings-Fund Balance | 554,385.08 |
| 32100 · Reserved for Inventory | 156,390.00 |
| Net Income | <u>25,626.03</u> |
| Total Equity | <u>736,401.11</u> |
| TOTAL LIABILITIES & EQUITY | <u>736,401.11</u> |

FERWCD - Capital Projects Fund
Profit & Loss
 March 2015

| | Mar 15 | Oct '14 - Mar 15 |
|------------------------------------|------------------|------------------|
| Ordinary Income/Expense | | |
| Income | | |
| 31125 · CIP Assessment Collections | 15,984.75 | 192,794.49 |
| 36120 · Interest Income - CCB | 23.54 | 124.37 |
| Total Income | 16,008.29 | 192,918.86 |
| Expense | | |
| 53131 · Engineering Services | 0.00 | 500.00 |
| 55230 · SJC - Collection Exp | 157.99 | 902.12 |
| 55235 · SJC Assessment Discount | 186.02 | 6,589.12 |
| 55275 · Collection Expense | 0.00 | 53.11 |
| 56460 · Paving and Stabilization | 0.00 | 158,925.00 |
| Total Expense | 344.01 | 166,969.35 |
| Net Ordinary Income | 15,664.28 | 25,949.51 |
| Other Income/Expense | | |
| Other Income | | |
| 31130 · Excess Fees - SJC | 0.00 | -323.48 |
| Total Other Income | 0.00 | -323.48 |
| Net Other Income | 0.00 | -323.48 |
| Net Income | 15,664.28 | 25,626.03 |

FERWCD - Capital Projects Fund
Budget vs. Actual
 October 2014 through March 2015

| | <u>Oct '14 - Mar 15</u> | <u>Budget</u> | <u>\$ Over Budget</u> |
|------------------------------------|-------------------------|---------------------------|--------------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 31125 · CIP Assessment Collections | 192,794.49 | 258,350.00 | -65,555.51 |
| 36120 · Interest Income - CCB | 124.37 | | |
| Total Income | <u>192,918.86</u> | <u>258,350.00</u> | <u>-65,431.14</u> |
| Expense | | | |
| 53131 · Engineering Services | 500.00 | | |
| 55230 · SJC - Collection Exp | 902.12 | | |
| 55235 · SJC Assessment Discount | 6,589.12 | | |
| 55275 · Collection Expense | 53.11 | | |
| 56460 · Paving and Stabilization | 158,925.00 | 120,000.00 | 38,925.00 |
| 56465 · Road Resurfacing | 0.00 | 250,000.00 | -250,000.00 |
| Total Expense | <u>166,969.35</u> | <u>370,000.00</u> | <u>-203,030.65</u> |
| Net Ordinary Income | 25,949.51 | -111,650.00 | 137,599.51 |
| Other Income/Expense | | | |
| Other Income | | | |
| 31130 · Excess Fees - SJC | -323.48 | | |
| Total Other Income | <u>-323.48</u> | | |
| Net Other Income | <u>-323.48</u> | 0.00 | <u>-323.48</u> |
| Net Income | <u><u>25,626.03</u></u> | <u><u>-111,650.00</u></u> | <u><u>137,276.03</u></u> |