

Flagler Estates Road and Water Control District

Balance Sheet

02/09/17

As of January 31, 2017

Accrual Basis

	<u>Jan 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	1,929,456.48
10126 · State Board of Admin - B Pool	-0.11
Total Checking/Savings	1,929,456.37
Other Current Assets	
15500 · Prepaid Expenses	52,761.56
Total Other Current Assets	52,761.56
Total Current Assets	1,982,217.93
Other Assets	
15700 · Inventory	46,479.23
Total Other Assets	46,479.23
TOTAL ASSETS	<u>2,028,697.16</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	12,568.15
Total Accounts Payable	12,568.15
Other Current Liabilities	
2100 · Payroll Liabilities	-738.11
21800 · FICA & Withholding Payable	-612.47
21825 · Child Support Payable	-257.09
21950 · Due to Capital Projects Fund	19,208.99
Total Other Current Liabilities	17,601.32
Total Current Liabilities	30,169.47
Total Liabilities	30,169.47
Equity	
27000 · Fund Balance - Reserved for Inv	46,479.23
27100 · Fund Balance - Undesignated	1,749,901.58
Net Income	202,146.88
Total Equity	1,998,527.69
TOTAL LIABILITIES & EQUITY	<u>2,028,697.16</u>

Flagler Estates Road and Water Control District

Balance Sheet

02/09/17

As of January 31, 2017

Accrual Basis

	<u>Jan 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	
10100 · Cash-CCB General Fund-5401	1,054,400.64
10105 · CCB Emergency Reserve-3101	452,822.85
10110 · CCB Operating Reserve-5601	311,573.90
10125 · Cash - State Board of Admin	110,157.41
10200 · Petty Cash	501.68
Total 10000 · CASH	<u>1,929,456.48</u>
10126 · State Board of Admin - B Pool	
10127 · Valuation Analysis	-0.11
Total 10126 · State Board of Admin - B Pool	<u>-0.11</u>
Total Checking/Savings	1,929,456.37
Other Current Assets	
15500 · Prepaid Expenses	52,761.56
Total Other Current Assets	<u>52,761.56</u>
Total Current Assets	1,982,217.93
Other Assets	
15700 · Inventory	46,479.23
Total Other Assets	<u>46,479.23</u>
TOTAL ASSETS	<u><u>2,028,697.16</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	12,568.15
Total Accounts Payable	12,568.15
Other Current Liabilities	
2100 · Payroll Liabilities	
2110 · The Hartford Loan Repayment	60.57
2100 · Payroll Liabilities - Other	-798.68
Total 2100 · Payroll Liabilities	<u>-738.11</u>
21800 · FICA & Withholding Payable	-612.47
21825 · Child Support Payable	-257.09
21950 · Due to Capital Projects Fund	19,208.99
Total Other Current Liabilities	<u>17,601.32</u>
Total Current Liabilities	<u>30,169.47</u>
Total Liabilities	30,169.47
Equity	
27000 · Fund Balance - Reserved for Inv	46,479.23
27100 · Fund Balance - Undesignated	1,749,901.58
Net Income	202,146.88
Total Equity	<u>1,998,527.69</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,028,697.16</u></u>

Flagler Estates Road and Water Control District
Profit & Loss
January 2017

02/09/17

Accrual Basis

	Jan 17	Oct '16 - Jan 17
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	68,828.94	475,935.92
33825 · Excess Fees - St Johns County	3,142.98	5,556.59
34195 · Culvert Installation - Packages	5,899.21	12,442.75
34197 · Copies, Maps and Other	336.97	336.97
34199 · Move On/Off Permit	85.00	340.00
36110 · Interest Earned Capital City	122.41	331.08
36120 · Interest Earned - SBA	92.87	334.18
36990 · Miscellaneous Revenues	48.16	92.83
Total Income	78,556.54	495,370.32
Gross Profit	78,556.54	495,370.32
Expense		
51000 · Personal Services	39,474.08	167,824.79
53000 · Operating Expenses	12,535.13	98,008.58
56000 · Capital Outlay	21,182.35	26,572.12
57000 · Debt Service	0.00	-45.92
6560 · Payroll Expenses	0.00	863.87
Total Expense	73,191.56	293,223.44
Net Ordinary Income	5,364.98	202,146.88
Net Income	5,364.98	202,146.88

Flagler Estates Road and Water Control District

02/09/17

Profit & Loss

Accrual Basis

January 2017

	Jan 17	Oct '16 - Jan 17
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	68,828.94	475,935.92
33825 · Excess Fees - St Johns County	3,142.98	5,556.59
34195 · Culvert Installation - Packages	5,899.21	12,442.75
34197 · Copies, Maps and Other	336.97	336.97
34199 · Move On/Off Permit	85.00	340.00
36110 · Interest Earned Capital City	122.41	331.08
36120 · Interest Earned - SBA	92.87	334.18
36990 · Miscellaneous Revenues	48.16	92.83
Total Income	78,556.54	495,370.32
Gross Profit	78,556.54	495,370.32
Expense		
51000 · Personal Services		
51100 · Supervisors Fees	71.89	374.43
51200 · Salary and Wages	22,380.76	92,058.79
51210 · Vacation	553.95	3,200.54
51220 · Sick	40.00	1,804.96
51230 · Holiday	3,261.60	7,892.20
52100 · FICA Taxes	1,615.92	6,506.55
52150 · Payroll Taxes - Medicare	377.93	1,521.71
52200 · Retirement	0.00	6,670.68
52300 · Life and Health Insurance		
52300 · Life and Health Insurance - Other	6,702.56	43,164.08
Total 52300 · Life and Health Insurance	6,702.56	43,164.08
52400 · Unemployment Compensation	546.47	667.85
52450 · Workers Compensation Insurance	3,923.00	3,923.00
52460 · Drug & Alcohol Testing	0.00	40.00
Total 51000 · Personal Services	39,474.08	167,824.79
53000 · Operating Expenses		
53131 · Services - Engineering	0.00	80.00
53132 · Vegetation Control	0.00	4,289.15
53154 · Legal	2,333.33	11,416.65
53155 · Legal Advertisement	0.00	330.96
53200 · Accounting	1,037.50	3,850.00
53225 · Auditing	0.00	1,702.06
54000 · Travel & Per Diem	84.00	540.84
54100 · Telephone	341.96	3,985.60
54251 · Postage	0.00	121.31
54252 · Fuel & Oil	0.00	11,733.38
54300 · Utilities		
54300 · Utilities - Other	344.40	1,680.46
Total 54300 · Utilities	344.40	1,680.46
54600 · Shop Expense	1,173.76	4,691.53
54659 · Equipment Maintenance		
54659 · Equipment Maintenance - Other	3,391.71	24,468.29
Total 54659 · Equipment Maintenance	3,391.71	24,468.29
55152 · Office Supplies	413.94	1,848.52
55153 · Admin Fees, Licenses, Permits	0.00	3,000.00
55154 · Facility Maintenance & Repairs	388.69	1,883.22
55225 · Collection Expense-St Johns	696.43	4,604.62
55230 · Collection Discounts - SJC	2,329.41	17,781.99
Total 53000 · Operating Expenses	12,535.13	98,008.58
56000 · Capital Outlay		
56466 · Drainage Control	13,017.40	15,029.57
56467 · Road repairs	4,200.00	4,200.00

Flagler Estates Road and Water Control District

02/09/17

Profit & Loss

Accrual Basis

January 2017

	Jan 17	Oct '16 - Jan 17
56468 · Signage	3,964.95	7,342.55
Total 56000 · Capital Outlay	21,182.35	26,572.12
57000 · Debt Service		
57471 · Principal Payments	0.00	-45.92
Total 57000 · Debt Service	0.00	-45.92
6560 · Payroll Expenses	0.00	863.87
Total Expense	73,191.56	293,223.44
Net Ordinary Income	5,364.98	202,146.88
Net Income	5,364.98	202,146.88

Flagler Estates Road and Water Control District Profit & Loss

02/09/17

Accrual Basis

November 2016 through January 2017

	Nov 16	Dec 16	Jan 17	TOTAL
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	195,485.65	198,929.40	68,828.94	463,243.99
33825 · Excess Fees - St Johns County	48.03	0.00	3,142.98	3,191.01
34195 · Culvert Installation - Packages	3,324.40	3,219.14	5,899.21	12,442.75
34197 · Copies, Maps and Other	0.00	0.00	336.97	336.97
34199 · Move On/Off Permit	0.00	170.00	85.00	255.00
36110 · Interest Earned Capital City	65.54	76.30	122.41	264.25
36120 · Interest Earned - SBA	77.15	84.11	92.87	254.13
36990 · Miscellaneous Revenues	0.00	0.00	48.16	48.16
Total Income	<u>199,000.77</u>	<u>202,478.95</u>	<u>78,556.54</u>	<u>480,036.26</u>
Gross Profit	199,000.77	202,478.95	78,556.54	480,036.26
Expense				
51000 · Personal Services	33,368.49	46,826.10	39,474.08	119,668.67
53000 · Operating Expenses	38,436.72	22,696.04	12,535.13	73,667.89
56000 · Capital Outlay	2,012.17	0.00	21,182.35	23,194.52
6560 · Payroll Expenses	70.00	0.00	0.00	70.00
Total Expense	<u>73,887.38</u>	<u>69,522.14</u>	<u>73,191.56</u>	<u>216,601.08</u>
Net Ordinary Income	<u>125,113.39</u>	<u>132,956.81</u>	<u>5,364.98</u>	<u>263,435.18</u>
Net Income	<u><u>125,113.39</u></u>	<u><u>132,956.81</u></u>	<u><u>5,364.98</u></u>	<u><u>263,435.18</u></u>

Flagler Estates Road and Water Control District Profit & Loss

November 2016 through January 2017

	Nov 16	Dec 16	Jan 17	TOTAL
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	195,485.65	198,929.40	68,828.94	463,243.99
33825 · Excess Fees - St Johns County	48.03	0.00	3,142.98	3,191.01
34195 · Culvert Installation - Packages	3,324.40	3,219.14	5,899.21	12,442.75
34197 · Copies, Maps and Other	0.00	0.00	336.97	336.97
34199 · Move On/Off Permit	0.00	170.00	85.00	255.00
36110 · Interest Earned Capital City	65.54	76.30	122.41	264.25
36120 · Interest Earned - SBA	77.15	84.11	92.87	254.13
36990 · Miscellaneous Revenues	0.00	0.00	48.16	48.16
Total Income	199,000.77	202,478.95	78,556.54	480,036.26
Gross Profit	199,000.77	202,478.95	78,556.54	480,036.26
Expense				
51000 · Personal Services				
51100 · Supervisors Fees	103.14	46.26	71.89	221.29
51200 · Salary and Wages	19,393.74	27,341.07	22,380.76	69,115.57
51210 · Vacation	1,805.42	298.67	553.95	2,658.04
51220 · Sick	1,636.84	0.00	40.00	1,676.84
51230 · Holiday	1,502.40	3,128.20	3,261.60	7,892.20
52100 · FICA Taxes	1,500.20	1,891.51	1,615.92	5,007.63
52150 · Payroll Taxes - Medicare	350.87	442.37	377.93	1,171.17
52200 · Retirement	0.00	6,670.68	0.00	6,670.68
52300 · Life and Health Insurance				
52300 · Life and Health Insurance - Other	7,030.16	6,956.78	6,702.56	20,689.50
Total 52300 · Life and Health Insurance	7,030.16	6,956.78	6,702.56	20,689.50
52400 · Unemployment Compensation	45.72	50.56	546.47	642.75
52450 · Workers Compensation Insurance	0.00	0.00	3,923.00	3,923.00
Total 51000 · Personal Services	33,368.49	46,826.10	39,474.08	119,668.67
53000 · Operating Expenses				
53131 · Services - Engineering	80.00	0.00	0.00	80.00
53154 · Legal	4,666.66	2,333.33	2,333.33	9,333.32
53155 · Legal Advertisement	0.00	240.67	0.00	240.67
53200 · Accounting	487.50	750.00	1,037.50	2,275.00
54000 · Travel & Per Diem	154.98	139.86	84.00	378.84
54100 · Telephone	442.35	359.03	341.96	1,143.34
54251 · Postage	121.31	0.00	0.00	121.31
54252 · Fuel & Oil	4,068.11	3,680.04	0.00	7,748.15
54300 · Utilities				
54300 · Utilities - Other	654.13	291.58	344.40	1,290.11
Total 54300 · Utilities	654.13	291.58	344.40	1,290.11
54600 · Shop Expense	1,176.60	546.46	1,173.76	2,896.82
54659 · Equipment Maintenance				
54659 · Equipment Maintenance - Other	16,129.89	3,188.26	3,391.71	22,709.86
Total 54659 · Equipment Maintenance	16,129.89	3,188.26	3,391.71	22,709.86
55152 · Office Supplies	103.54	881.20	413.94	1,398.68
55153 · Admin Fees, Licenses, Permits	0.00	325.00	0.00	325.00
55154 · Facility Maintenance & Repairs	707.77	394.30	388.69	1,490.76
55225 · Collection Expense-St Johns	1,844.86	1,912.75	696.43	4,454.04
55230 · Collection Discounts - SJC	7,799.02	7,653.56	2,329.41	17,781.99
Total 53000 · Operating Expenses	38,436.72	22,696.04	12,535.13	73,667.89
56000 · Capital Outlay				
56466 · Drainage Control	2,012.17	0.00	13,017.40	15,029.57
56467 · Road repairs	0.00	0.00	4,200.00	4,200.00
56468 · Signage	0.00	0.00	3,964.95	3,964.95
Total 56000 · Capital Outlay	2,012.17	0.00	21,182.35	23,194.52
6560 · Payroll Expenses	70.00	0.00	0.00	70.00
Total Expense	73,887.38	69,522.14	73,191.56	216,601.08
Net Ordinary Income	125,113.39	132,956.81	5,364.98	263,435.18
Net Income	125,113.39	132,956.81	5,364.98	263,435.18

Flagler Estates Road and Water Control District
Budget vs. Actual
January 2017

02/09/17

Accrual Basis

	<u>Jan 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	68,828.94	67,981.14	847.80
33825 · Excess Fees - St Johns County	3,142.98		
34190 · Culvert Permit Fees	0.00	0.00	0.00
34195 · Culvert Installation - Packages	5,899.21	422.00	5,477.21
34196 · Maintenance, Repairs & Damages	0.00	66.15	-66.15
34197 · Copies, Maps and Other	336.97	7.22	329.75
34199 · Move On/Off Permit	85.00	50.01	34.99
36110 · Interest Earned Capital City	122.41	79.56	42.85
36120 · Interest Earned - SBA	92.87	0.00	92.87
36132 · Interest Income - St Johns	0.00	80.70	-80.70
36990 · Miscellaneous Revenues	48.16	8.70	39.46
Total Income	<u>78,556.54</u>	<u>68,695.48</u>	<u>9,861.06</u>
Gross Profit	78,556.54	68,695.48	9,861.06
Expense			
51000 · Personal Services	39,474.08	38,206.88	1,267.20
53000 · Operating Expenses	12,535.13	16,386.56	-3,851.43
56000 · Capital Outlay	21,182.35		
Total Expense	<u>73,191.56</u>	<u>54,593.44</u>	<u>18,598.12</u>
Net Ordinary Income	<u>5,364.98</u>	<u>14,102.04</u>	<u>-8,737.06</u>
Net Income	<u>5,364.98</u>	<u>14,102.04</u>	<u>-8,737.06</u>

Budget vs. Actual

January 2017

	Jan 17	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 - Taxes - St Johns County	68,828.94	67,981.14	847.80
33825 - Excess Fees - St Johns County	3,142.98		
34190 - Culvert Permit Fees	0.00	0.00	0.00
34195 - Culvert Installation - Packages	5,899.21	422.00	5,477.21
34196 - Maintenance, Repairs & Damages	0.00	66.15	-66.15
34197 - Copies, Maps and Other	336.97	7.22	329.75
34199 - Move On/Off Permit	85.00	50.01	34.99
36110 - Interest Earned Capital City	122.41	79.56	42.85
36120 - Interest Earned - SBA	92.87	0.00	92.87
36132 - Interest Income - St Johns	0.00	80.70	-80.70
36990 - Miscellaneous Revenues	48.16	8.70	39.46
Total Income	78,556.54	68,695.48	9,861.06
Gross Profit	78,556.54	68,695.48	9,861.06
Expense			
51000 - Personal Services			
51100 - Supervisors Fees	71.89	84.06	-12.17
51200 - Salary and Wages	22,380.76	20,485.85	1,894.91
51210 - Vacation	553.95	2,751.37	-2,197.42
51220 - Sick	40.00	134.90	-94.90
51230 - Holiday	3,261.60	3,155.06	106.54
52100 - FICA Taxes	1,615.92	1,819.28	-203.36
52150 - Payroll Taxes - Medicare	377.93	425.48	-47.55
52200 - Retirement	0.00	0.00	0.00
52300 - Life and Health Insurance			
52300 - Life and Health Insurance - Other	6,702.56	7,969.91	-1,267.35
Total 52300 - Life and Health Insurance	6,702.56	7,969.91	-1,267.35
52400 - Unemployment Compensation	546.47	1,380.97	-834.50
52450 - Workers Compensation Insurance	3,923.00		
Total 51000 - Personal Services	39,474.08	38,206.88	1,267.20
53000 - Operating Expenses			
53131 - Services - Engineering	0.00	0.00	0.00
53132 - Vegetation Control	0.00	0.00	0.00
53133 - Surveying	0.00	0.00	0.00
53154 - Legal	2,333.33	2,545.20	-211.87
53155 - Legal Advertisement	0.00	0.00	0.00
53200 - Accounting	1,037.50	854.00	183.50
53225 - Auditing	0.00	0.00	0.00
54000 - Travel & Per Diem	84.00	56.28	27.72
54010 - Continuing Education & Seminars	0.00	0.00	0.00
54100 - Telephone	341.96	216.40	125.56
54252 - Fuel & Oil	0.00	3,575.00	-3,575.00
54300 - Utilities			
75168 - FPL	0.00	0.00	0.00
54300 - Utilities - Other	344.40	313.88	30.52
Total 54300 - Utilities	344.40	313.88	30.52
54500 - Insurance	0.00	0.00	0.00
54600 - Shop Expense	1,173.76	96.00	1,077.76
54659 - Equipment Maintenance			
54659 - Equipment Maintenance - Other	3,391.71	4,176.00	-784.29
Total 54659 - Equipment Maintenance	3,391.71	4,176.00	-784.29
55152 - Office Supplies	413.94	84.25	329.69
55153 - Admin Fees, Licenses, Permits	0.00	1,121.20	-1,121.20
55154 - Facility Maintenance & Repairs	388.69	162.25	226.44
55155 - Publishing & Printing	0.00	0.00	0.00
55225 - Collection Expense-St Johns	696.43	668.80	27.63
55230 - Collection Discounts - SJC	2,329.41	2,303.70	25.71
55275 - Collection Expense - SJPA	0.00	0.00	0.00

Flagler Estates Road and Water Control District

Budget vs. Actual

January 2017

	Jan 17	Budget	\$ Over Budget
55459 - Other Current Charges	0.00	213.60	-213.60
Total 53000 - Operating Expenses	12,535.13	16,386.56	-3,851.43
56000 - Capital Outlay			
56466 - Drainage Control	13,017.40		
56467 - Road repairs	4,200.00		
56468 - Signage	3,964.95		
Total 56000 - Capital Outlay	21,182.35		
Total Expense	73,191.56	54,593.44	18,598.12
Net Ordinary Income	5,364.98	14,102.04	-8,737.06
Net Income	5,364.98	14,102.04	-8,737.06

Flagler Estates Road and Water Control District

Budget vs. Actual

02/09/17

October 2016 through January 2017

Accrual Basis

	Oct '16 - Jan 17	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	475,935.92	484,992.39	-9,056.47
33825 · Excess Fees - St Johns County	5,556.59		
34190 · Culvert Permit Fees	0.00	100.00	-100.00
34195 · Culvert Installation - Packages	12,442.75	4,617.00	7,825.75
34196 · Maintenance, Repairs & Damages	0.00	73.00	-73.00
34197 · Copies, Maps and Other	336.97	101.09	235.88
34199 · Move On/Off Permit	340.00	50.01	289.99
36110 · Interest Earned Capital City	331.08	288.27	42.81
36115 · Interest Earned First Federal	0.00	0.00	0.00
36120 · Interest Earned - SBA	334.18	16.15	318.03
36132 · Interest Income - St Johns	0.00	80.70	-80.70
36990 · Miscellaneous Revenues	92.83	17.40	75.43
Total Income	495,370.32	490,336.01	5,034.31
Gross Profit	495,370.32	490,336.01	5,034.31
Expense			
51000 · Personal Services	167,824.79	182,670.72	-14,845.93
53000 · Operating Expenses	98,008.58	75,223.01	22,785.57
56000 · Capital Outlay	26,572.12	65,300.00	-38,727.88
57000 · Debt Service	-45.92		
6560 · Payroll Expenses	863.87		
Total Expense	293,223.44	323,193.73	-29,970.29
Net Ordinary Income	202,146.88	167,142.28	35,004.60
Net Income	202,146.88	167,142.28	35,004.60

Flagler Estates Road and Water Control District

02/09/17

Budget vs. Actual

Accrual Basis

October 2016 through January 2017

	Oct '16 - Jan 17	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 - Taxes - St Johns County	475,935.92	484,992.39	-9,056.47
33825 - Excess Fees - St Johns County	5,556.59		
34190 - Culvert Permit Fees	0.00	100.00	-100.00
34195 - Culvert Installation - Packages	12,442.75	4,617.00	7,825.75
34196 - Maintenance, Repairs & Damages	0.00	73.00	-73.00
34197 - Copies, Maps and Other	336.97	101.09	235.88
34199 - Move On/Off Permit	340.00	50.01	289.99
36110 - Interest Earned Capital City	331.08	288.27	42.81
36115 - Interest Earned First Federal	0.00	0.00	0.00
36120 - Interest Earned - SBA	334.18	16.15	318.03
36132 - Interest Income - St Johns	0.00	80.70	-80.70
36990 - Miscellaneous Revenues	92.83	17.40	75.43
Total Income	495,370.32	490,336.01	5,034.31
Gross Profit	495,370.32	490,336.01	5,034.31
Expense			
51000 - Personal Services			
51100 - Supervisors Fees	374.43	242.10	132.33
51200 - Salary and Wages	92,058.79	102,522.52	-10,463.73
51210 - Vacation	3,200.54	11,395.98	-8,195.44
51220 - Sick	1,804.96	983.96	821.00
51230 - Holiday	7,892.20	8,113.96	-221.76
52100 - FICA Taxes	6,506.55	8,266.69	-1,760.14
52150 - Payroll Taxes - Medicare	1,521.71	1,933.35	-411.64
52200 - Retirement	6,670.68	0.00	6,670.68
52300 - Life and Health Insurance			
52305 - Cancer Insurance	0.00	0.00	0.00
52300 - Life and Health Insurance - Other	43,164.08	23,659.30	19,504.78
Total 52300 - Life and Health Insurance	43,164.08	23,659.30	19,504.78
52400 - Unemployment Compensation	667.85	1,480.86	-813.01
52450 - Workers Compensation Insurance	3,923.00	24,072.00	-20,149.00
52460 - Drug & Alcohol Testing	40.00		
Total 51000 - Personal Services	167,824.79	182,670.72	-14,845.93
53000 - Operating Expenses			
53131 - Services - Engineering	80.00	220.72	-140.72
53132 - Vegetation Control	4,289.15	0.00	4,289.15
53133 - Surveying	0.00	0.00	0.00
53154 - Legal	11,416.65	7,635.60	3,781.05
53155 - Legal Advertisement	330.96	309.15	21.81
53200 - Accounting	3,850.00	4,112.50	-262.50
53225 - Auditing	1,702.06	0.00	1,702.06
54000 - Travel & Per Diem	540.84	304.80	236.04
54010 - Continuing Education & Seminars	0.00	0.00	0.00
54100 - Telephone	3,985.60	1,982.40	2,003.20
54251 - Postage	121.31	250.00	-128.69
54252 - Fuel & Oil	11,733.38	19,547.00	-7,813.62
54300 - Utilities			
75168 - FPL	0.00	0.00	0.00
54300 - Utilities - Other	1,680.46	958.74	721.72
Total 54300 - Utilities	1,680.46	958.74	721.72
54500 - Insurance	0.00	0.00	0.00
54600 - Shop Expense	4,691.53	1,980.80	2,710.73
54659 - Equipment Maintenance			
54660 - Computers	0.00	0.00	0.00
54659 - Equipment Maintenance - Other	24,468.29	10,032.00	14,436.29
Total 54659 - Equipment Maintenance	24,468.29	10,032.00	14,436.29
55152 - Office Supplies	1,848.52	1,349.25	499.27
55153 - Admin Fees, Licenses, Permits	3,000.00	1,414.20	1,585.80
55154 - Facility Maintenance & Repairs	1,883.22	648.75	1,234.47
55155 - Publishing & Printing	0.00	0.00	0.00
55225 - Collection Expense-St Johns	4,604.62	4,638.40	-33.78
55230 - Collection Discounts - SJC	17,781.99	17,820.60	-38.61
55275 - Collection Expense - SJPA	0.00	0.00	0.00
55459 - Other Current Charges	0.00	2,018.10	-2,018.10
Total 53000 - Operating Expenses	98,008.58	75,223.01	22,785.57
56000 - Capital Outlay			

Flagler Estates Road and Water Control District

Budget vs. Actual

October 2016 through January 2017

	Oct '16 - Jan 17	Budget	\$ Over Budget
56464 · Machinery & Equipment	0.00	25,000.00	-25,000.00
56466 · Drainage Control	15,029.57	30,000.00	-14,970.43
56467 · Road repairs	4,200.00	5,000.00	-800.00
56468 · Signage	7,342.55	5,300.00	2,042.55
Total 56000 · Capital Outlay	26,572.12	65,300.00	-38,727.88
57000 · Debt Service			
57471 · Principal Payments	-45.92		
Total 57000 · Debt Service	-45.92		
6560 · Payroll Expenses	863.87		
Total Expense	293,223.44	323,193.73	-29,970.29
Net Ordinary Income	202,146.88	167,142.28	35,004.60
Net Income	202,146.88	167,142.28	35,004.60

FERWCD - Capital Projects Fund

02/09/17

Balance Sheet

Accrual Basis

As of January 31, 2017

	<u>Jan 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
10120 - CCB Capital Improvement Fund	207,741.71
Total Checking/Savings	207,741.71
Other Current Assets	
Inventory	156,390.00
12000 - Due From General Fund	19,208.84
Total Other Current Assets	175,598.84
Total Current Assets	383,340.55
TOTAL ASSETS	<u>383,340.55</u>
LIABILITIES & EQUITY	
Equity	
Reserve for Inventory	156,390.00
32000 - Retained Earnings-Fund Balance	348,501.53
Net Income	-121,550.98
Total Equity	383,340.55
TOTAL LIABILITIES & EQUITY	<u>383,340.55</u>

FERWCD - Capital Projects Fund

Profit & Loss

January 2017

02/09/17

Accrual Basis

	<u>Jan 17</u>	<u>Oct '16 - Jan 17</u>
Ordinary Income/Expense		
Income		
31125 · CIP Assessment Collections	19,176.35	132,599.97
36120 · Interest Income - CCB	7.23	35.83
Total Income	<u>19,183.58</u>	<u>132,635.80</u>
Expense		
55230 · SJC - Collection Exp	194.03	1,122.46
55235 · SJC Assessment Discount	648.99	4,767.38
55275 · Collection Expense	-875.66	-1,187.47
56460 · Paving and Stabilization	0.00	249,497.79
Total Expense	<u>-32.64</u>	<u>254,200.16</u>
Net Ordinary Income	19,216.22	-121,564.36
Other Income/Expense		
Other Income		
31130 · Excess Fees - SJC	0.00	13.38
Total Other Income	<u>0.00</u>	<u>13.38</u>
Net Other Income	<u>0.00</u>	<u>13.38</u>
Net Income	<u><u>19,216.22</u></u>	<u><u>-121,550.98</u></u>

FERWCD - Capital Projects Fund

Budget vs. Actual

October 2016 through January 2017

02/09/17

Accrual Basis

	Oct '16 - Jan 17	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · CIP Assessment Collections	132,599.97	228,992.00	-96,392.03
36120 · Interest Income - CCB	35.83	34.96	0.87
Total Income	132,635.80	229,026.96	-96,391.16
Expense			
55230 · SJC - Collection Exp	1,122.46	1,722.43	-599.97
55235 · SJC Assessment Discount	4,767.38	3,037.41	1,729.97
55275 · Collection Expense	-1,187.47	388.22	-1,575.69
56460 · Paving and Stabilization	249,497.79	0.00	249,497.79
56465 · Road Resurfacing	0.00	250,000.00	-250,000.00
56495 · Paving Culverts & Rip Rap	0.00	70,000.00	-70,000.00
Total Expense	254,200.16	325,148.06	-70,947.90
Net Ordinary Income	-121,564.36	-96,121.10	-25,443.26
Other Income/Expense			
Other Income			
31130 · Excess Fees - SJC	13.38	17.67	-4.29
Total Other Income	13.38	17.67	-4.29
Net Other Income	13.38	17.67	-4.29
Net Income	-121,550.98	-96,103.43	-25,447.55