

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

	<u>Jul 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	1,820,726.44
10126 · State Board of Admin - B Pool	-690.11
Total Checking/Savings	<u>1,820,036.33</u>
Other Current Assets	
15500 · Prepaid Expenses	33,474.00
Total Other Current Assets	<u>33,474.00</u>
Total Current Assets	1,853,510.33
Other Assets	
15700 · Inventory	34,815.23
Total Other Assets	<u>34,815.23</u>
TOTAL ASSETS	<u>1,888,325.56</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	11,966.09
Total Accounts Payable	<u>11,966.09</u>
Other Current Liabilities	
2100 · Payroll Liabilities	457.76
21800 · FICA & Withholding Payable	-612.47
21825 · Child Support Payable	-258.59
21950 · Due to Capital Projects Fund	4,694.69
Total Other Current Liabilities	<u>4,281.39</u>
Total Current Liabilities	<u>16,247.48</u>
Total Liabilities	16,247.48
Equity	
27000 · Fund Balance - Reserved for Inv	34,815.23
27100 · Fund Balance - Undesignated	1,640,922.18
Net Income	196,340.67
Total Equity	<u>1,872,078.08</u>
TOTAL LIABILITIES & EQUITY	<u>1,888,325.56</u>

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

	<u>Jul 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	
10100 · Cash-CCB General Fund-5401	947,218.25
10105 · CCB Emergency Reserve-3101	452,482.43
10110 · CCB Operating Reserve-5601	311,339.67
10125 · Cash - State Board of Admin	109,184.41
10200 · Petty Cash	501.68
Total 10000 · CASH	<u>1,820,726.44</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	1,820,036.33
Other Current Assets	
15500 · Prepaid Expenses	33,474.00
Total Other Current Assets	<u>33,474.00</u>
Total Current Assets	1,853,510.33
Other Assets	
15700 · Inventory	34,815.23
Total Other Assets	<u>34,815.23</u>
TOTAL ASSETS	<u>1,888,325.56</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	11,966.09
Total Accounts Payable	11,966.09
Other Current Liabilities	
2100 · Payroll Liabilities	
2100 · Payroll Liabilities - Other	457.76
Total 2100 · Payroll Liabilities	457.76
21800 · FICA & Withholding Payable	-612.47
21825 · Child Support Payable	-258.59
21950 · Due to Capital Projects Fund	4,694.69
Total Other Current Liabilities	<u>4,281.39</u>
Total Current Liabilities	<u>16,247.48</u>
Total Liabilities	16,247.48
Equity	
27000 · Fund Balance - Reserved for Inv	34,815.23
27100 · Fund Balance - Undesignated	1,640,922.18
Net Income	196,340.67
Total Equity	<u>1,872,078.08</u>
TOTAL LIABILITIES & EQUITY	<u>1,888,325.56</u>

Flagler Estates Road and Water Control District
Profit & Loss
July 2015

08/10/15

Accrual Basis

	<u>Jul 15</u>	<u>Oct '14 - Jul 15</u>
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	12,907.77	785,236.89
33825 · Excess Fees - St Johns County	4,112.92	16,136.71
34190 · Culvert Permit Fees	0.00	500.00
34195 · Culvert Installation - Packages	2,188.17	24,158.63
34197 · Copies, Maps and Other	4.50	148.59
34199 · Move On/Off Permit	85.00	340.00
36110 · Interest Earned Capital City	74.70	714.58
36120 · Interest Earned - SBA	20.89	167.95
36132 · Interest Income - St Johns	14.43	69.16
36400 · Sales of Equipment	0.00	900.00
36990 · Miscellaneous Revenues	1,412.37	14,539.44
Total Income	<u>20,820.75</u>	<u>842,911.95</u>
Gross Profit	20,820.75	842,911.95
Expense		
51000 · Personal Services	34,227.83	328,851.86
53000 · Operating Expenses	28,854.93	276,053.33
56000 · Capital Outlay	1,622.52	41,250.89
6560 · Payroll Expenses	0.00	415.28
66900 · Reconciliation Discrepancies	0.00	-0.08
Total Expense	<u>64,705.28</u>	<u>646,571.28</u>
Net Ordinary Income	<u>-43,884.53</u>	<u>196,340.67</u>
Net Income	<u>-43,884.53</u>	<u>196,340.67</u>

Flagler Estates Road and Water Control District

08/10/15

Profit & Loss

Accrual Basis

July 2015

	Jul 15	Oct '14 - Jul 15
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	12,907.77	785,236.89
33825 · Excess Fees - St Johns County	4,112.92	16,136.71
34190 · Culvert Permit Fees	0.00	500.00
34195 · Culvert Installation - Packages	2,188.17	24,158.63
34197 · Copies, Maps and Other	4.50	148.59
34199 · Move On/Off Permit	85.00	340.00
36110 · Interest Earned Capital City	74.70	714.58
36120 · Interest Earned - SBA	20.89	167.95
36132 · Interest Income - St Johns	14.43	69.16
36400 · Sales of Equipment	0.00	900.00
36990 · Miscellaneous Revenues	1,412.37	14,539.44
Total Income	20,820.75	842,911.95
Gross Profit	20,820.75	842,911.95
Expense		
51000 · Personal Services		
51100 · Supervisors Fees	81.88	710.26
51200 · Salary and Wages	22,910.58	201,289.47
51210 · Vacation	1,094.09	17,857.50
51220 · Sick	909.35	4,902.35
51230 · Holiday	1,322.80	9,243.60
52100 · FICA Taxes	1,612.80	14,358.31
52150 · Payroll Taxes - Medicare	377.20	3,358.01
52200 · Retirement	0.00	18,000.00
52300 · Life and Health Insurance		
52300 · Life and Health Insurance - Other	5,874.23	56,095.10
Total 52300 · Life and Health Insurance	5,874.23	56,095.10
52400 · Unemployment Compensation	44.90	1,195.26
52450 · Workers Compensation Insurance	0.00	1,727.00
52460 · Drug & Alcohol Testing	0.00	115.00
Total 51000 · Personal Services	34,227.83	328,851.86
53000 · Operating Expenses		
53131 · Services - Engineering	375.00	562.50
53132 · Vegetation Control	5,935.05	28,672.94
53154 · Legal	2,083.33	21,083.30
53155 · Legal Advertisement	240.52	840.28
53200 · Accounting	2,305.90	14,329.34
53225 · Auditing	6,900.00	6,900.00
54000 · Travel & Per Diem	113.22	833.69
54010 · Continuing Education & Seminars	0.00	187.00
54100 · Telephone	270.78	4,174.64
54251 · Postage	0.00	248.58
54252 · Fuel & Oil	3,054.43	45,522.25
54300 · Utilities		
75168 · FPL	0.00	138.84
54300 · Utilities - Other	405.75	3,342.43
Total 54300 · Utilities	405.75	3,481.27
54500 · Insurance	0.00	610.00
54600 · Shop Expense	772.03	12,710.80
54658 · Equipment Rental	0.00	433.92
54659 · Equipment Maintenance		
54660 · Computers	0.00	2,081.50
54659 · Equipment Maintenance - Other	5,641.68	67,880.07
Total 54659 · Equipment Maintenance	5,641.68	69,961.57

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08/10/15

Accrual Basis

Flagler Estates Road and Water Control District
Profit & Loss
July 2015

	<u>Jul 15</u>	<u>Oct '14 - Jul 15</u>
55152 · Office Supplies	122.47	3,680.37
55153 · Admin Fees, Licenses, Permits	0.00	2,756.85
55154 · Facility Maintenance & Repairs	301.40	16,901.23
55225 · Collection Expense-St Johns	170.20	7,770.84
55230 · Collection Discounts - SJC	0.00	20,269.10
55275 · Collection Expense - SJPA	0.00	11,100.34
55459 · Other Current Charges	163.17	2,897.52
53000 · Operating Expenses - Other	0.00	125.00
Total 53000 · Operating Expenses	28,854.93	276,053.33
56000 · Capital Outlay		
56466 · Drainage Control	1,622.52	28,083.69
56467 · Road repairs	0.00	12,877.00
56468 · Signage	0.00	290.20
Total 56000 · Capital Outlay	1,622.52	41,250.89
6560 · Payroll Expenses	0.00	415.28
66900 · Reconciliation Discrepancies	0.00	-0.08
Total Expense	64,705.28	646,571.28
Net Ordinary Income	-43,884.53	196,340.67
Net Income	<u>-43,884.53</u>	<u>196,340.67</u>

Flagler Estates Road and Water Control District

Profit & Loss

08/10/15

May through July 2015

Accrual Basis

	<u>May 15</u>	<u>Jun 15</u>	<u>Jul 15</u>	<u>TOTAL</u>
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	0.00	102,235.31	12,907.77	115,143.08
33825 · Excess Fees - St Johns County	0.00	2,793.48	4,112.92	6,906.40
34190 · Culvert Permit Fees	0.00	125.00	0.00	125.00
34195 · Culvert Installation - Packages	788.75	3,385.40	2,188.17	6,362.32
34197 · Copies, Maps and Other	0.00	2.25	4.50	6.75
34199 · Move On/Off Permit	0.00	0.00	85.00	85.00
36110 · Interest Earned Capital City	74.23	72.59	74.70	221.52
36120 · Interest Earned - SBA	18.51	19.54	20.89	58.94
36132 · Interest Income - St Johns	0.00	0.00	14.43	14.43
36990 · Miscellaneous Revenues	0.00	970.09	1,412.37	2,382.46
Total Income	<u>881.49</u>	<u>109,603.66</u>	<u>20,820.75</u>	<u>131,305.90</u>
Gross Profit	881.49	109,603.66	20,820.75	131,305.90
Expense				
51000 · Personal Services	27,660.98	28,612.78	34,227.83	90,501.59
53000 · Operating Expenses	47,643.25	23,405.69	28,854.93	99,903.87
56000 · Capital Outlay	12,909.49	4,347.90	1,622.52	18,879.91
Total Expense	<u>88,213.72</u>	<u>56,366.37</u>	<u>64,705.28</u>	<u>209,285.37</u>
Net Ordinary Income	<u>-87,332.23</u>	<u>53,237.29</u>	<u>-43,884.53</u>	<u>-77,979.47</u>
Net Income	<u><u>-87,332.23</u></u>	<u><u>53,237.29</u></u>	<u><u>-43,884.53</u></u>	<u><u>-77,979.47</u></u>

Flagler Estates Road and Water Control District Profit & Loss

May through July 2015

	May 15	Jun 15	Jul 15	TOTAL
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	0.00	102,235.31	12,907.77	115,143.08
33825 · Excess Fees - St Johns County	0.00	2,793.48	4,112.92	6,906.40
34190 · Culvert Permit Fees	0.00	125.00	0.00	125.00
34195 · Culvert Installation - Packages	788.75	3,385.40	2,188.17	6,362.32
34197 · Copies, Maps and Other	0.00	2.25	4.50	6.75
34199 · Move On/Off Permit	0.00	0.00	85.00	85.00
36110 · Interest Earned Capital City	74.23	72.59	74.70	221.52
36120 · Interest Earned - SBA	18.51	19.54	20.89	58.94
36132 · Interest Income - St Johns	0.00	0.00	14.43	14.43
36990 · Miscellaneous Revenues	0.00	970.09	1,412.37	2,382.46
Total Income	881.49	109,603.66	20,820.75	131,305.90
Gross Profit	881.49	109,603.66	20,820.75	131,305.90
Expense				
51000 · Personal Services				
51100 · Supervisors Fees	0.00	191.90	81.88	273.78
51200 · Salary and Wages	16,968.81	18,331.91	22,910.58	58,211.30
51210 · Vacation	1,937.94	2,224.25	1,094.09	5,256.28
51220 · Sick	383.05	436.35	909.35	1,728.75
51230 · Holiday	1,222.80	0.00	1,322.80	2,545.60
52100 · FICA Taxes	1,256.61	1,298.23	1,612.80	4,167.64
52150 · Payroll Taxes - Medicare	293.87	303.62	377.20	974.69
52300 · Life and Health Insurance				
52300 · Life and Health Insurance - Other	5,572.28	5,750.39	5,874.23	17,196.90
Total 52300 · Life and Health Insurance	5,572.28	5,750.39	5,874.23	17,196.90
52400 · Unemployment Compensation	25.62	41.13	44.90	111.65
52460 · Drug & Alcohol Testing	0.00	35.00	0.00	35.00
Total 51000 · Personal Services	27,660.98	28,612.78	34,227.83	90,501.59
53000 · Operating Expenses				
53131 · Services - Engineering	0.00	0.00	375.00	375.00
53132 · Vegetation Control	7,948.67	3,746.30	5,935.05	17,630.02
53154 · Legal	0.00	4,416.66	2,083.33	6,499.99
53155 · Legal Advertisement	234.11	115.00	240.52	589.63
53200 · Accounting	3,575.00	1,282.50	2,305.90	7,163.40
53225 · Auditing	0.00	0.00	6,900.00	6,900.00
54000 · Travel & Per Diem	56.22	101.81	113.22	271.25
54100 · Telephone	449.39	369.35	270.78	1,089.52
54252 · Fuel & Oil	6,396.78	4,641.13	3,054.43	14,092.34
54300 · Utilities				
54300 · Utilities - Other	322.04	777.27	405.75	1,505.06
Total 54300 · Utilities	322.04	777.27	405.75	1,505.06
54600 · Shop Expense	996.91	507.23	772.03	2,276.17
54659 · Equipment Maintenance				
54660 · Computers	1,186.50	240.00	0.00	1,426.50
54659 · Equipment Maintenance - Other	25,738.85	5,023.97	5,641.68	36,404.50
Total 54659 · Equipment Maintenance	26,925.35	5,263.97	5,641.68	37,831.00
55152 · Office Supplies	0.00	405.64	122.47	528.11
55154 · Facility Maintenance & Repairs	316.91	569.74	301.40	1,188.05
55225 · Collection Expense-St Johns	0.00	1,050.32	170.20	1,220.52
55230 · Collection Discounts - SJC	0.00	-3.19	0.00	-3.19
55459 · Other Current Charges	421.87	161.96	163.17	747.00
Total 53000 · Operating Expenses	47,643.25	23,405.69	28,854.93	99,903.87
56000 · Capital Outlay				
56466 · Drainage Control	12,909.49	4,347.90	1,622.52	18,879.91
Total 56000 · Capital Outlay	12,909.49	4,347.90	1,622.52	18,879.91
Total Expense	88,213.72	56,366.37	64,705.28	209,285.37
Net Ordinary Income	-87,332.23	53,237.29	-43,884.53	-77,979.47
Net Income	-87,332.23	53,237.29	-43,884.53	-77,979.47

Flagler Estates Road and Water Control District
Budget vs. Actual
July 2015

08/10/15

Accrual Basis

	<u>Jul 15</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	12,907.77	5,786.43	7,121.34
33825 · Excess Fees - St Johns County	4,112.92		
34190 · Culvert Permit Fees	0.00	31.25	-31.25
34195 · Culvert Installation - Packages	2,188.17	603.25	1,584.92
34197 · Copies, Maps and Other	4.50	0.47	4.03
34199 · Move On/Off Permit	85.00	0.00	85.00
36110 · Interest Earned Capital City	74.70	111.00	-36.30
36120 · Interest Earned - SBA	20.89	16.64	4.25
36132 · Interest Income - St Johns	14.43	0.00	14.43
36990 · Miscellaneous Revenues	1,412.37	2.96	1,409.41
Total Income	<u>20,820.75</u>	<u>6,552.00</u>	<u>14,268.75</u>
Gross Profit	20,820.75	6,552.00	14,268.75
Expense			
51000 · Personal Services	34,227.83	37,797.87	-3,570.04
53000 · Operating Expenses	28,854.93	39,973.24	-11,118.31
56000 · Capital Outlay	1,622.52		
Total Expense	<u>64,705.28</u>	<u>77,771.11</u>	<u>-13,065.83</u>
Net Ordinary Income	<u>-43,884.53</u>	<u>-71,219.11</u>	<u>27,334.58</u>
Net Income	<u><u>-43,884.53</u></u>	<u><u>-71,219.11</u></u>	<u><u>27,334.58</u></u>

Flagler Estates Road and Water Control District

08/10/15

Budget vs. Actual

Accrual Basis

July 2015

	Jul 15	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	12,907.77	5,786.43	7,121.34
33825 · Excess Fees - St Johns County	4,112.92		
34190 · Culvert Permit Fees	0.00	31.25	-31.25
34195 · Culvert Installation - Packages	2,188.17	603.25	1,584.92
34197 · Copies, Maps and Other	4.50	0.47	4.03
34199 · Move On/Off Permit	85.00	0.00	85.00
36110 · Interest Earned Capital City	74.70	111.00	-36.30
36120 · Interest Earned - SBA	20.89	16.64	4.25
36132 · Interest Income - St Johns	14.43	0.00	14.43
36990 · Miscellaneous Revenues	1,412.37	2.96	1,409.41
Total Income	20,820.75	6,552.00	14,268.75
Gross Profit	20,820.75	6,552.00	14,268.75
Expense			
51000 · Personal Services			
51100 · Supervisors Fees	81.88	38.70	43.18
51200 · Salary and Wages	22,910.58	27,531.56	-4,620.98
51210 · Vacation	1,094.09	529.25	564.84
51220 · Sick	909.35	18.17	891.18
51230 · Holiday	1,322.80	1,430.81	-108.01
51400 · Overtime Pay	0.00	137.40	-137.40
52100 · FICA Taxes	1,612.80	1,853.29	-240.49
52150 · Payroll Taxes - Medicare	377.20	433.87	-56.67
52300 · Life and Health Insurance			
52300 · Life and Health Insurance - Other	5,874.23	4,861.24	1,012.99
Total 52300 · Life and Health Insurance	5,874.23	4,861.24	1,012.99
52400 · Unemployment Compensation	44.90	963.58	-918.68
Total 51000 · Personal Services	34,227.83	37,797.87	-3,570.04
53000 · Operating Expenses			
53131 · Services - Engineering	375.00	2,742.72	-2,367.72
53132 · Vegetation Control	5,935.05	6,600.00	-664.95
53154 · Legal	2,083.33	4,475.00	-2,391.67
53155 · Legal Advertisement	240.52	0.00	240.52
53200 · Accounting	2,305.90	0.00	2,305.90
53225 · Auditing	6,900.00	7,436.70	-536.70
54000 · Travel & Per Diem	113.22	132.75	-19.53
54100 · Telephone	270.78	274.75	-3.97
54252 · Fuel & Oil	3,054.43	6,488.00	-3,433.57
54300 · Utilities			
54300 · Utilities - Other	405.75	379.60	26.15
Total 54300 · Utilities	405.75	379.60	26.15
54600 · Shop Expense	772.03	1,287.60	-515.57
54659 · Equipment Maintenance			
54659 · Equipment Maintenance - Other	5,641.68	9,261.00	-3,619.32
Total 54659 · Equipment Maintenance	5,641.68	9,261.00	-3,619.32
55152 · Office Supplies	122.47	408.00	-285.53
55154 · Facility Maintenance & Repairs	301.40	309.32	-7.92
55225 · Collection Expense-St Johns	170.20	76.80	93.40
55459 · Other Current Charges	163.17	101.00	62.17
Total 53000 · Operating Expenses	28,854.93	39,973.24	-11,118.31
56000 · Capital Outlay			
56466 · Drainage Control	1,622.52		
Total 56000 · Capital Outlay	1,622.52		
Total Expense	64,705.28	77,771.11	-13,065.83
Net Ordinary Income	-43,884.53	-71,219.11	27,334.58
Net Income	-43,884.53	-71,219.11	27,334.58

Flagler Estates Road and Water Control District
Budget vs. Actual
 October 2014 through July 2015

	<u>Oct '14 - Jul 15</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	785,236.89	792,663.00	-7,426.11
33825 · Excess Fees - St Johns County	16,136.71		
34190 · Culvert Permit Fees	500.00	125.00	375.00
34195 · Culvert Installation - Packages	24,158.63	3,555.86	20,602.77
34197 · Copies, Maps and Other	148.59	145.17	3.42
34199 · Move On/Off Permit	340.00	150.00	190.00
36110 · Interest Earned Capital City	714.58	1,067.16	-352.58
36120 · Interest Earned - SBA	167.95	128.08	39.87
36132 · Interest Income - St Johns	69.16	100.00	-30.84
36400 · Sales of Equipment	900.00		
36990 · Miscellaneous Revenues	14,539.44	133.50	14,405.94
Total Income	<u>842,911.95</u>	<u>798,067.77</u>	<u>44,844.18</u>
Gross Profit	842,911.95	798,067.77	44,844.18
Expense			
51000 · Personal Services	328,851.86	370,921.59	-42,069.73
53000 · Operating Expenses	276,053.33	254,325.55	21,727.78
56000 · Capital Outlay	41,250.89	49,000.00	-7,749.11
6560 · Payroll Expenses	415.28		
66900 · Reconciliation Discrepancies	-0.08		
Total Expense	<u>646,571.28</u>	<u>674,247.14</u>	<u>-27,675.86</u>
Net Ordinary Income	<u>196,340.67</u>	<u>123,820.63</u>	<u>72,520.04</u>
Net Income	<u><u>196,340.67</u></u>	<u><u>123,820.63</u></u>	<u><u>72,520.04</u></u>

Flagler Estates Road and Water Control District
Budget vs. Actual
October 2014 through July 2015

	Oct '14 - Jul 15	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	785,236.89	792,663.00	-7,426.11
33825 · Excess Fees - St Johns County	16,136.71		
34190 · Culvert Permit Fees	500.00	125.00	375.00
34195 · Culvert Installation - Packages	24,158.63	3,555.86	20,602.77
34197 · Copies, Maps and Other	148.59	145.17	3.42
34199 · Move On/Off Permit	340.00	150.00	190.00
36110 · Interest Earned Capital City	714.58	1,067.16	-352.58
36120 · Interest Earned - SBA	167.95	128.00	39.87
36132 · Interest Income - St Johns	69.16	100.00	-30.84
36400 · Sales of Equipment	900.00		
36990 · Miscellaneous Revenues	14,539.44	133.50	14,405.94
Total Income	842,911.95	798,067.77	44,844.18
Gross Profit	842,911.95	798,067.77	44,844.18
Expense			
51000 · Personal Services			
51100 · Supervisors Fees	710.26	763.20	-52.94
51200 · Salary and Wages	201,289.47	232,932.17	-31,642.70
51210 · Vacation	17,857.50	12,618.83	5,238.67
51220 · Sick	4,902.35	2,727.11	2,175.24
51230 · Holiday	9,243.60	9,808.44	-564.84
51400 · Overtime Pay	0.00	1,373.96	-1,373.96
52100 · FICA Taxes	14,358.31	16,153.31	-1,795.00
52150 · Payroll Taxes - Medicare	3,358.01	3,777.83	-419.82
52200 · Retirement	18,000.00	18,000.00	0.00
52300 · Life and Health Insurance			
52300 · Life and Health Insurance - Other	56,095.10	51,165.78	4,929.32
Total 52300 · Life and Health Insurance	56,095.10	51,165.78	4,929.32
52400 · Unemployment Compensation	1,195.26	3,100.96	-1,905.70
52450 · Workers Compensation Insurance	1,727.00	18,500.00	-16,773.00
52460 · Drug & Alcohol Testing	115.00		
Total 51000 · Personal Services	328,851.86	370,921.59	-42,069.73
53000 · Operating Expenses			
53131 · Services - Engineering	562.50	3,200.00	-2,637.50
53132 · Vegetation Control	28,672.94	20,000.00	8,672.94
53133 · Surveying	0.00	2,000.00	-2,000.00
53154 · Legal	21,083.30	20,895.00	188.30
53155 · Legal Advertisement	840.28	957.60	-117.32
53200 · Accounting	14,329.34	15,327.20	-997.86
53225 · Auditing	6,900.00	9,000.00	-2,100.00
54000 · Travel & Per Diem	833.69	1,437.75	-604.06
54010 · Continuing Education & Seminars	187.00	1,250.00	-1,063.00
54100 · Telephone	4,174.64	3,119.55	1,055.09
54251 · Postage	248.58	5,000.00	-4,751.42
54252 · Fuel & Oil	45,522.25	69,032.00	-23,509.75
54300 · Utilities			
75168 · FPL	138.84		
54300 · Utilities - Other	3,342.43	3,265.60	76.83
Total 54300 · Utilities	3,481.27	3,265.60	215.67
54500 · Insurance	610.00	406.00	204.00
54600 · Shop Expense	12,710.80	10,194.00	2,516.80
54658 · Equipment Rental	433.92	1,000.00	-566.08
54659 · Equipment Maintenance			
54660 · Computers	2,081.50	2,000.00	81.50
54659 · Equipment Maintenance - Other	67,880.07	35,811.00	32,069.07
Total 54659 · Equipment Maintenance	69,961.57	37,811.00	32,150.57
55152 · Office Supplies	3,680.37	2,497.80	1,182.57
55153 · Admin Fees, Licenses, Permits	2,756.85	2,107.80	649.05
55154 · Facility Maintenance & Repairs	16,901.23	3,021.00	13,880.23
55225 · Collection Expense-St Johns	7,770.84	8,000.00	-229.16
55230 · Collection Discounts - SJC	20,269.10	20,500.00	-230.90
55275 · Collection Expense - SJPA	11,100.34	12,000.00	-899.66
55459 · Other Current Charges	2,897.52	2,303.25	594.27
53000 · Operating Expenses - Other	125.00		
Total 53000 · Operating Expenses	276,053.33	254,325.55	21,727.78

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Accrual Basis

Flagler Estates Road and Water Control District

Budget vs. Actual

October 2014 through July 2015

	<u>Oct '14 - Jul 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	28,083.69	20,000.00	8,083.69
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>41,250.89</u>	<u>49,000.00</u>	<u>-7,749.11</u>
6560 · Payroll Expenses	415.28		
66900 · Reconciliation Discrepancies	-0.08		
Total Expense	<u>646,571.28</u>	<u>674,247.14</u>	<u>-27,675.86</u>
Net Ordinary Income	<u>196,340.67</u>	<u>123,820.63</u>	<u>72,520.04</u>
Net Income	<u><u>196,340.67</u></u>	<u><u>123,820.63</u></u>	<u><u>72,520.04</u></u>

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

	<u>Jul 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
10120 · CCB Capital Improvement Fund	635,500.93
Total Checking/Savings	<u>635,500.93</u>
Other Current Assets	
Inventory	156,390.00
12000 · Due From General Fund	4,694.53
Total Other Current Assets	<u>161,084.53</u>
Total Current Assets	<u>796,585.46</u>
TOTAL ASSETS	<u>796,585.46</u>
LIABILITIES & EQUITY	
Equity	
Reserve for Inventory	156,390.00
32000 · Retained Earnings-Fund Balance	554,385.08
Net Income	85,810.38
Total Equity	<u>796,585.46</u>
TOTAL LIABILITIES & EQUITY	<u>796,585.46</u>

FERWCD - Capital Projects Fund
Profit & Loss
 July 2015

	Jul 15	Oct '14 - Jul 15
Ordinary Income/Expense		
Income		
31125 · CIP Assessment Collections	4,742.12	252,600.58
36120 · Interest Income - CCB	26.23	224.35
Total Income	4,768.35	252,824.93
Expense		
53131 · Engineering Services	0.00	500.00
55235 · SJC Assessment Discount	0.00	6,606.04
55275 · Collection Expense	47.43	660.03
56460 · Paving and Stabilization	0.00	158,925.00
Total Expense	47.43	166,691.07
Net Ordinary Income	4,720.92	86,133.86
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	4,720.92	85,810.38

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

	<u>Oct '14 - Jul 15</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
31125 · CIP Assessment Collections	252,600.58	258,350.00	-5,749.42
36120 · Interest Income - CCB	224.35		
Total Income	<u>252,824.93</u>	<u>258,350.00</u>	<u>-5,525.07</u>
Expense			
53131 · Engineering Services	500.00		
55230 · SJC - Collection Exp	0.00		
55235 · SJC Assessment Discount	6,606.04		
55275 · Collection Expense	660.03		
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>166,691.07</u>	<u>370,000.00</u>	<u>-203,308.93</u>
Net Ordinary Income	86,133.86	-111,650.00	197,783.86
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>85,810.38</u></u>	<u><u>-111,650.00</u></u>	<u><u>197,460.38</u></u>