

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

	<u>Jul 31, 16</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>10000 · CASH</b>	1,868,671.88
<b>10126 · State Board of Admin - B Pool</b>	-0.11
<b>Total Checking/Savings</b>	1,868,671.77
<b>Accounts Receivable</b>	
<b>12000 · Accounts Receivable</b>	-663.75
<b>Total Accounts Receivable</b>	-663.75
<b>Other Current Assets</b>	
<b>14999 · Undeposited Funds</b>	788.75
<b>15500 · Prepaid Expenses</b>	52,781.00
<b>Total Other Current Assets</b>	53,569.75
<b>Total Current Assets</b>	1,921,577.77
<b>Other Assets</b>	
<b>15700 · Inventory</b>	46,479.23
<b>Total Other Assets</b>	46,479.23
<b>TOTAL ASSETS</b>	<b><u>1,968,057.00</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
<b>20200 · Accounts Payable</b>	4,002.89
<b>Total Accounts Payable</b>	4,002.89
<b>Other Current Liabilities</b>	
<b>2100 · Payroll Liabilities</b>	-960.78
<b>21800 · FICA &amp; Withholding Payable</b>	-612.47
<b>21825 · Child Support Payable</b>	-258.59
<b>21950 · Due to Capital Projects Fund</b>	2,381.17
<b>Total Other Current Liabilities</b>	549.33
<b>Total Current Liabilities</b>	4,552.22

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Accrual Basis

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

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	<u>Jul 31, 16</u>
<b>Total Liabilities</b>	4,552.22
<b>Equity</b>	
27000 · Fund Balance - Reserved for Inv	46,479.23
27100 · Fund Balance - Undesignated	1,701,782.24
Net Income	<u>215,243.31</u>
<b>Total Equity</b>	<u>1,963,504.78</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,968,057.00</u></u>

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

	<u>Jul 31, 16</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>10000 · CASH</b>	
10100 · Cash-CCB General Fund-5401	994,280.44
10105 · CCB Emergency Reserve-3101	452,708.99
10110 · CCB Operating Reserve-5601	311,495.56
10125 · Cash - State Board of Admin	109,685.21
10200 · Petty Cash	501.68
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<b>Total 10000 · CASH</b>	1,868,671.88
10126 · State Board of Admin - B Pool	
10127 · Valuation Analysis	-0.11
	<hr/>
<b>Total 10126 · State Board of Admin - B ...</b>	-0.11
<b>Total Checking/Savings</b>	1,868,671.77
<b>Accounts Receivable</b>	
12000 · Accounts Receivable	-663.75
	<hr/>
<b>Total Accounts Receivable</b>	-663.75
<b>Other Current Assets</b>	
14999 · Undeposited Funds	788.75
15500 · Prepaid Expenses	52,781.00
	<hr/>
<b>Total Other Current Assets</b>	53,569.75
<b>Total Current Assets</b>	1,921,577.77
<b>Other Assets</b>	
15700 · Inventory	46,479.23
	<hr/>
<b>Total Other Assets</b>	46,479.23
<b>TOTAL ASSETS</b>	<b><u><u>1,968,057.00</u></u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20200 · Accounts Payable	4,002.89
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<b>Total Accounts Payable</b>	4,002.89

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

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	<u>Jul 31, 16</u>
<b>Other Current Liabilities</b>	
<b>2100 · Payroll Liabilities</b>	
2100 · Payroll Liabilities - Other	-960.78
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<b>Total 2100 · Payroll Liabilities</b>	-960.78
21800 · FICA & Withholding Payable	-612.47
21825 · Child Support Payable	-258.59
21950 · Due to Capital Projects Fund	2,381.17
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<b>Total Other Current Liabilities</b>	549.33
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<b>Total Current Liabilities</b>	4,552.22
	<hr/>
<b>Total Liabilities</b>	4,552.22
<b>Equity</b>	
27000 · Fund Balance - Reserved for Inv	46,479.23
27100 · Fund Balance - Undesignated	1,701,782.24
Net Income	215,243.31
	<hr/>
<b>Total Equity</b>	1,963,504.78
	<hr/>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u><u>1,968,057.00</u></u></b>

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

	<u>Jul 16</u>	<u>Oct '15 - Jul ...</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
31125 · Taxes - St Johns County	6,754.58	787,006.06
33825 · Excess Fees - St Johns County	1,878.40	13,786.81
34190 · Culvert Permit Fees	0.00	375.00
34195 · Culvert Installation - Packages	1,509.85	17,041.01
34196 · Maintenance, Repairs & Dama...	0.00	157.78
34197 · Copies, Maps and Other	0.00	41.75
34199 · Move On/Off Permit	0.00	340.00
36110 · Interest Earned Capital City	76.73	742.52
36120 · Interest Earned - SBA	59.82	620.11
36132 · Interest Income - St Johns	0.00	49.64
36990 · Miscellaneous Revenues	43.68	171.36
<b>Total Income</b>	<u>10,323.06</u>	<u>820,332.04</u>
<b>Gross Profit</b>	10,323.06	820,332.04
<b>Expense</b>		
51000 · Personal Services	31,531.33	360,484.71
53000 · Operating Expenses	15,933.29	211,383.13
56000 · Capital Outlay	0.00	33,150.89
6560 · Payroll Expenses	0.00	70.00
<b>Total Expense</b>	<u>47,464.62</u>	<u>605,088.73</u>
<b>Net Ordinary Income</b>	<u>-37,141.56</u>	<u>215,243.31</u>
<b>Net Income</b>	<u><b>-37,141.56</b></u>	<u><b>215,243.31</b></u>

Flagler Estates Road and Water Control District  
**Profit & Loss**  
 July 2016

	Jul 16	Oct '15 - Jul 16
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
31125 · Taxes - St Johns County	6,754.58	787,006.06
33825 · Excess Fees - St Johns County	1,878.40	13,786.81
34190 · Culvert Permit Fees	0.00	375.00
34195 · Culvert Installation - Packages	1,509.85	17,041.01
34196 · Maintenance, Repairs & Damages	0.00	157.78
34197 · Copies, Maps and Other	0.00	41.75
34199 · Move On/Off Permit	0.00	340.00
36110 · Interest Earned Capital City	76.73	742.52
36120 · Interest Earned - SBA	59.82	620.11
36132 · Interest Income - St Johns	0.00	49.64
36990 · Miscellaneous Revenues	43.68	171.36
<b>Total Income</b>	10,323.06	820,332.04
<b>Gross Profit</b>	10,323.06	820,332.04
<b>Expense</b>		
<b>51000 · Personal Services</b>		
51100 · Supervisors Fees	100.00	1,266.93
51200 · Salary and Wages	20,333.06	214,683.30
51210 · Vacation	1,228.14	40,408.33
51220 · Sick	345.60	5,511.88
51230 · Holiday	1,439.90	9,643.70
52100 · FICA Taxes	1,438.52	16,668.16
52150 · Payroll Taxes - Medicare	336.43	3,898.20
52200 · Retirement	0.00	500.00
52300 · Life and Health Insurance		
52355 · Dependent Medical Ins	0.00	-2,793.62
52300 · Life and Health Insurance - ...	6,254.72	68,698.88
<b>Total 52300 · Life and Health Insurance</b>	6,254.72	65,905.26
52400 · Unemployment Compensation	54.96	1,189.95
52450 · Workers Compensation Insura...	0.00	694.00
52460 · Drug & Alcohol Testing	0.00	115.00
<b>Total 51000 · Personal Services</b>	31,531.33	360,484.71
<b>53000 · Operating Expenses</b>		
53131 · Services - Engineering	0.00	881.74
53132 · Vegetation Control	0.00	10,190.92
53133 · Surveying	0.00	1,400.00
53154 · Legal	2,083.33	18,749.97
53155 · Legal Advertisement	0.00	746.95
53200 · Accounting	1,896.00	12,857.25
53225 · Auditing	3,600.00	7,100.00
54000 · Travel & Per Diem	113.94	1,082.36
54010 · Continuing Education & Semin...	0.00	577.00

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

	Jul 16	Oct '15 - Jul 16
54100 · Telephone	371.05	4,422.06
54251 · Postage	0.00	128.69
54252 · Fuel & Oil	3,578.85	31,923.55
54300 · Utilities		
54300 · Utilities - Other	395.52	3,304.63
<b>Total 54300 · Utilities</b>	<b>395.52</b>	<b>3,304.63</b>
54500 · Insurance	0.00	802.00
54600 · Shop Expense	322.73	6,997.75
54658 · Equipment Rental	0.00	433.92
54659 · Equipment Maintenance		
54659 · Equipment Maintenance - Ot...	3,020.19	58,217.09
<b>Total 54659 · Equipment Maintenance</b>	<b>3,020.19</b>	<b>58,217.09</b>
55152 · Office Supplies	163.65	2,203.86
55153 · Admin Fees, Licenses, Permits	0.00	1,194.94
55154 · Facility Maintenance & Repairs	301.70	3,472.17
55155 · Publishing & Printing	0.00	4,476.02
55225 · Collection Expense-St Johns	86.33	7,767.35
55230 · Collection Discounts - SJC	0.00	20,894.77
55275 · Collection Expense - SJPA	0.00	11,099.95
55459 · Other Current Charges	0.00	458.19
<b>Total 53000 · Operating Expenses</b>	<b>15,933.29</b>	<b>211,383.13</b>
56000 · Capital Outlay		
56466 · Drainage Control	0.00	33,150.89
<b>Total 56000 · Capital Outlay</b>	<b>0.00</b>	<b>33,150.89</b>
6560 · Payroll Expenses	0.00	70.00
<b>Total Expense</b>	<b>47,464.62</b>	<b>605,088.73</b>
<b>Net Ordinary Income</b>	<b>-37,141.56</b>	<b>215,243.31</b>
<b>Net Income</b>	<b>-37,141.56</b>	<b>215,243.31</b>

Flagler Estates Road and Water Control District  
Profit & Loss  
May through July 2016

	<u>May 16</u>	<u>Jun 16</u>	<u>Jul 16</u>	<u>TOTAL</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
31125 · Taxes - St Johns County	0.00	62,766.56	6,754.58	69,521.14
33825 · Excess Fees - St Johns Cou...	0.00	1,856.79	1,878.40	3,735.19
34195 · Culvert Installation - Pack...	2,117.07	1,577.50	1,509.85	5,204.42
36110 · Interest Earned Capital City	78.60	75.55	76.73	230.88
36120 · Interest Earned - SBA	55.77	60.38	59.82	175.97
36132 · Interest Income - St Johns	0.00	9.58	0.00	9.58
36990 · Miscellaneous Revenues	0.00	0.00	43.68	43.68
<b>Total Income</b>	<u>2,251.44</u>	<u>66,346.36</u>	<u>10,323.06</u>	<u>78,920.86</u>
<b>Gross Profit</b>	2,251.44	66,346.36	10,323.06	78,920.86
<b>Expense</b>				
51000 · Personal Services	29,420.92	43,939.48	31,531.33	104,891.73
53000 · Operating Expenses	28,846.22	23,092.97	15,933.29	67,872.48
56000 · Capital Outlay	0.00	19,900.00	0.00	19,900.00
<b>Total Expense</b>	<u>58,267.14</u>	<u>86,932.45</u>	<u>47,464.62</u>	<u>192,664.21</u>
<b>Net Ordinary Income</b>	<u>-56,015.70</u>	<u>-20,586.09</u>	<u>-37,141.56</u>	<u>-113,743.35</u>
<b>Net Income</b>	<u><b>-56,015.70</b></u>	<u><b>-20,586.09</b></u>	<u><b>-37,141.56</b></u>	<u><b>-113,743.35</b></u>



	May 16	Jun 16	Jul 16	TOTAL
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
31125 · Taxes - St Johns County	0.00	62,766.56	6,754.58	69,521.14
33825 · Excess Fees - St Johns County	0.00	1,856.79	1,878.40	3,735.19
34195 · Culvert Installation - Packages	2,117.07	1,577.50	1,509.85	5,204.42
36110 · Interest Earned Capital City	78.60	75.55	76.73	230.88
36120 · Interest Earned - SBA	55.77	60.38	59.82	175.97
36132 · Interest Income - St Johns	0.00	9.58	0.00	9.58
36990 · Miscellaneous Revenues	0.00	0.00	43.68	43.68
<b>Total Income</b>	<b>2,251.44</b>	<b>66,346.36</b>	<b>10,323.06</b>	<b>78,920.86</b>
<b>Gross Profit</b>	<b>2,251.44</b>	<b>66,346.36</b>	<b>10,323.06</b>	<b>78,920.86</b>
<b>Expense</b>				
<b>51000 · Personal Services</b>				
51100 · Supervisors Fees	0.00	240.63	100.00	340.63
51200 · Salary and Wages	19,306.32	25,470.30	20,333.06	65,109.68
51210 · Vacation	1,859.88	1,678.55	1,228.14	4,766.57
51220 · Sick	95.00	728.00	345.60	1,168.60
51230 · Holiday	0.00	1,439.90	1,439.90	2,879.80
52100 · FICA Taxes	1,303.01	1,813.58	1,438.52	4,555.11
52150 · Payroll Taxes - Medicare	304.75	424.13	336.43	1,065.31
<b>52300 · Life and Health Insurance</b>				
52300 · Life and Health Insurance - O...	6,440.87	12,062.74	6,254.72	24,758.33
<b>Total 52300 · Life and Health Insurance</b>	<b>6,440.87</b>	<b>12,062.74</b>	<b>6,254.72</b>	<b>24,758.33</b>
52400 · Unemployment Compensation	31.09	81.65	54.96	167.70
52460 · Drug & Alcohol Testing	80.00	0.00	0.00	80.00
<b>Total 51000 · Personal Services</b>	<b>29,420.92</b>	<b>43,939.48</b>	<b>31,531.33</b>	<b>104,891.73</b>
<b>53000 · Operating Expenses</b>				
53131 · Services - Engineering	125.00	125.00	0.00	250.00
53133 · Surveying	0.00	1,400.00	0.00	1,400.00
53154 · Legal	2,083.33	2,083.33	2,083.33	6,249.99
53155 · Legal Advertisement	200.68	0.00	0.00	200.68
53200 · Accounting	1,800.00	3,150.00	1,896.00	6,846.00
53225 · Auditing	0.00	3,500.00	3,600.00	7,100.00
54000 · Travel & Per Diem	96.66	68.58	113.94	279.18
54100 · Telephone	370.44	364.12	371.05	1,105.61
54252 · Fuel & Oil	2,136.24	5,541.50	3,578.85	11,256.59
<b>54300 · Utilities</b>				
54300 · Utilities - Other	467.58	548.19	395.52	1,411.29
<b>Total 54300 · Utilities</b>	<b>467.58</b>	<b>548.19</b>	<b>395.52</b>	<b>1,411.29</b>
54600 · Shop Expense	811.95	214.26	322.73	1,348.94
<b>54659 · Equipment Maintenance</b>				
54659 · Equipment Maintenance - Oth...	19,873.49	4,845.52	3,020.19	27,739.20
<b>Total 54659 · Equipment Maintenance</b>	<b>19,873.49</b>	<b>4,845.52</b>	<b>3,020.19</b>	<b>27,739.20</b>
55152 · Office Supplies	91.18	44.84	163.65	299.67
55153 · Admin Fees, Licenses, Permits	0.00	25.00	0.00	25.00
55154 · Facility Maintenance & Repairs	639.67	536.39	301.70	1,477.76
55225 · Collection Expense-St Johns	0.00	646.24	86.33	732.57
55459 · Other Current Charges	150.00	0.00	0.00	150.00
<b>Total 53000 · Operating Expenses</b>	<b>28,846.22</b>	<b>23,092.97</b>	<b>15,933.29</b>	<b>67,872.48</b>
<b>56000 · Capital Outlay</b>				
56466 · Drainage Control	0.00	19,900.00	0.00	19,900.00
<b>Total 56000 · Capital Outlay</b>	<b>0.00</b>	<b>19,900.00</b>	<b>0.00</b>	<b>19,900.00</b>
<b>Total Expense</b>	<b>58,267.14</b>	<b>86,932.45</b>	<b>47,464.62</b>	<b>192,664.21</b>
<b>Net Ordinary Income</b>	<b>-56,015.70</b>	<b>-20,586.09</b>	<b>-37,141.56</b>	<b>-113,743.35</b>
<b>Net Income</b>	<b>-56,015.70</b>	<b>-20,586.09</b>	<b>-37,141.56</b>	<b>-113,743.35</b>

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

	<u>Jul 16</u>	<u>Budget</u>	<u>\$ Over Bud...</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
31125 · Taxes - St Johns County	6,754.58	13,398.95	-6,644.37
33825 · Excess Fees - St Johns Cou...	1,878.40		
34190 · Culvert Permit Fees	0.00	0.00	0.00
34195 · Culvert Installation - Pack...	1,509.85	759.00	750.85
34197 · Copies, Maps and Other	0.00	4.53	-4.53
34199 · Move On/Off Permit	0.00	42.81	-42.81
36110 · Interest Earned Capital City	76.73	78.84	-2.11
36115 · Interest Earned First Fede...	0.00	14.65	-14.65
36120 · Interest Earned - SBA	59.82	20.86	38.96
36132 · Interest Income - St Johns	0.00	18.56	-18.56
36990 · Miscellaneous Revenues	43.68		
<b>Total Income</b>	<u>10,323.06</u>	<u>14,338.20</u>	<u>-4,015.14</u>
<b>Gross Profit</b>	10,323.06	14,338.20	-4,015.14
<b>Expense</b>			
51000 · Personal Services	31,531.33	37,333.52	-5,802.19
53000 · Operating Expenses	15,933.29	26,620.16	-10,686.87
56000 · Capital Outlay	0.00	1,050.00	-1,050.00
<b>Total Expense</b>	<u>47,464.62</u>	<u>65,003.68</u>	<u>-17,539.06</u>
<b>Net Ordinary Income</b>	<u>-37,141.56</u>	<u>-50,665.48</u>	<u>13,523.92</u>
<b>Net Income</b>	<u><u>-37,141.56</u></u>	<u><u>-50,665.48</u></u>	<u><u>13,523.92</u></u>

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

	Jul 16	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
31125 · Taxes - St Johns County	6,754.58	13,398.95	-6,644.37
33825 · Excess Fees - St Johns County	1,878.40		
34190 · Culvert Permit Fees	0.00	0.00	0.00
34195 · Culvert Installation - Packages	1,509.85	759.00	750.85
34197 · Copies, Maps and Other	0.00	4.53	-4.53
34199 · Move On/Off Permit	0.00	42.81	-42.81
36110 · Interest Earned Capital City	76.73	78.84	-2.11
36115 · Interest Earned First Federal	0.00	14.65	-14.65
36120 · Interest Earned - SBA	59.82	20.86	38.96
36132 · Interest Income - St Johns	0.00	18.56	-18.56
36990 · Miscellaneous Revenues	43.68		
<b>Total Income</b>	<b>10,323.06</b>	<b>14,338.20</b>	<b>-4,015.14</b>
<b>Gross Profit</b>	<b>10,323.06</b>	<b>14,338.20</b>	<b>-4,015.14</b>
<b>Expense</b>			
<b>51000 · Personal Services</b>			
51100 · Supervisors Fees	100.00	78.30	21.70
51200 · Salary and Wages	20,333.06	26,190.19	-5,857.13
51210 · Vacation	1,228.14	672.69	555.45
51220 · Sick	345.60	914.30	-568.70
51230 · Holiday	1,439.90	1,441.67	-1.77
52100 · FICA Taxes	1,438.52	1,786.69	-348.17
52150 · Payroll Taxes - Medicare	336.43	417.86	-81.43
<b>52300 · Life and Health Insurance</b>			
52305 · Cancer Insurance	0.00	0.00	0.00
52300 · Life and Health Insurance - O...	6,254.72	5,724.32	530.40
<b>Total 52300 · Life and Health Insurance</b>	<b>6,254.72</b>	<b>5,724.32</b>	<b>530.40</b>
52400 · Unemployment Compensation	54.96	107.50	-52.54
52450 · Workers Compensation Insuran...	0.00	0.00	0.00
<b>Total 51000 · Personal Services</b>	<b>31,531.33</b>	<b>37,333.52</b>	<b>-5,802.19</b>
<b>53000 · Operating Expenses</b>			
53131 · Services - Engineering	0.00	333.35	-333.35
53132 · Vegetation Control	0.00	4,193.20	-4,193.20
53154 · Legal	2,083.33	1,910.00	173.33
53155 · Legal Advertisement	0.00	162.06	-162.06
53200 · Accounting	1,896.00	2,448.00	-552.00
53225 · Auditing	3,600.00	7,477.20	-3,877.20
54000 · Travel & Per Diem	113.94	96.30	17.64
54010 · Continuing Education & Semin...	0.00	0.00	0.00
54100 · Telephone	371.05	355.26	15.79
54251 · Postage	0.00	0.00	0.00
54252 · Fuel & Oil	3,578.85	4,172.00	-593.15
<b>54300 · Utilities</b>			
54300 · Utilities - Other	395.52	394.40	1.12
<b>Total 54300 · Utilities</b>	<b>395.52</b>	<b>394.40</b>	<b>1.12</b>
54500 · Insurance	0.00	0.00	0.00
54600 · Shop Expense	322.73	576.00	-253.27
<b>54659 · Equipment Maintenance</b>			
54660 · Computers	0.00	0.00	0.00
54659 · Equipment Maintenance - Ot...	3,020.19	3,984.00	-963.81

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

	Jul 16	Budget	\$ Over Budget
<b>Total 54659 · Equipment Maintenance</b>	3,020.19	3,984.00	-963.81
55152 · Office Supplies	163.65	104.04	59.61
55153 · Admin Fees, Licenses, Permits	0.00	0.00	0.00
55154 · Facility Maintenance & Repairs	301.70	51.60	250.10
55155 · Publishing & Printing	0.00	0.00	0.00
55225 · Collection Expense-St Johns	86.33	185.30	-98.97
55230 · Collection Discounts - SJC	0.00	0.00	0.00
55275 · Collection Expense - SJPA	0.00	0.00	0.00
55459 · Other Current Charges	0.00	177.45	-177.45
<b>Total 53000 · Operating Expenses</b>	15,933.29	26,620.16	-10,686.87
<b>56000 · Capital Outlay</b>			
56466 · Drainage Control	0.00	1,050.00	-1,050.00
56467 · Road repairs	0.00	0.00	0.00
56468 · Signage	0.00	0.00	0.00
<b>Total 56000 · Capital Outlay</b>	0.00	1,050.00	-1,050.00
<b>Total Expense</b>	47,464.62	65,003.68	-17,539.06
<b>Net Ordinary Income</b>	-37,141.56	-50,665.48	13,523.92
<b>Net Income</b>	<b>-37,141.56</b>	<b>-50,665.48</b>	<b>13,523.92</b>

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

	<u>Oct '15 - Jul ...</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
31125 · Taxes - St Johns County	787,006.06	822,021.00	-35,014.94
33825 · Excess Fees - St Johns County	13,786.81		
34190 · Culvert Permit Fees	375.00	333.35	41.65
34195 · Culvert Installation - Packages	17,041.01	8,373.00	8,668.01
34196 · Maintenance, Repairs & Dama...	157.78	500.00	-342.22
34197 · Copies, Maps and Other	41.75	150.00	-108.25
34199 · Move On/Off Permit	340.00	171.42	168.58
36110 · Interest Earned Capital City	742.52	753.48	-10.96
36115 · Interest Earned First Federal	0.00	118.09	-118.09
36120 · Interest Earned - SBA	620.11	100.00	520.11
36132 · Interest Income - St Johns	49.64	191.00	-141.36
36990 · Miscellaneous Revenues	171.36	0.00	171.36
<b>Total Income</b>	<u>820,332.04</u>	<u>832,711.34</u>	<u>-12,379.30</u>
<b>Gross Profit</b>	820,332.04	832,711.34	-12,379.30
<b>Expense</b>			
51000 · Personal Services	360,484.71	353,553.66	6,931.05
53000 · Operating Expenses	211,383.13	252,580.77	-41,197.64
56000 · Capital Outlay	33,150.89	74,170.00	-41,019.11
6560 · Payroll Expenses	70.00		
<b>Total Expense</b>	<u>605,088.73</u>	<u>680,304.43</u>	<u>-75,215.70</u>
<b>Net Ordinary Income</b>	<u>215,243.31</u>	<u>152,406.91</u>	<u>62,836.40</u>
<b>Net Income</b>	<u><u>215,243.31</u></u>	<u><u>152,406.91</u></u>	<u><u>62,836.40</u></u>

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

	Oct '15 - Jul 16	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
31125 · Taxes - St Johns County	787,006.06	822,021.00	-35,014.94
33825 · Excess Fees - St Johns County	13,786.81		
34190 · Culvert Permit Fees	375.00	333.35	41.65
34195 · Culvert Installation - Packages	17,041.01	8,373.00	8,668.01
34196 · Maintenance, Repairs & Dama...	157.78	500.00	-342.22
34197 · Copies, Maps and Other	41.75	150.00	-108.25
34199 · Move On/Off Permit	340.00	171.42	168.58
36110 · Interest Earned Capital City	742.52	753.48	-10.96
36115 · Interest Earned First Federal	0.00	118.09	-118.09
36120 · Interest Earned - SBA	620.11	100.00	520.11
36132 · Interest Income - St Johns	49.64	191.00	-141.36
36990 · Miscellaneous Revenues	171.36	0.00	171.36
<b>Total Income</b>	<b>820,332.04</b>	<b>832,711.34</b>	<b>-12,379.30</b>
<b>Gross Profit</b>	<b>820,332.04</b>	<b>832,711.34</b>	<b>-12,379.30</b>
<b>Expense</b>			
<b>51000 · Personal Services</b>			
51100 · Supervisors Fees	1,266.93	678.51	588.42
51200 · Salary and Wages	214,683.30	230,052.77	-15,369.47
51210 · Vacation	40,408.33	10,990.11	29,418.22
51220 · Sick	5,511.88	4,928.84	583.04
51230 · Holiday	9,643.70	10,068.56	-424.86
51400 · Overtime Pay	0.00	396.01	-396.01
52100 · FICA Taxes	16,668.16	15,908.31	759.85
52150 · Payroll Taxes - Medicare	3,898.20	3,722.26	175.94
52200 · Retirement	500.00	18,000.00	-17,500.00
<b>52300 · Life and Health Insurance</b>			
52305 · Cancer Insurance	0.00	0.00	0.00
52355 · Dependent Medical Ins	-2,793.62		
52300 · Life and Health Insurance - ...	68,698.88	54,707.06	13,991.82
<b>Total 52300 · Life and Health Insuran...</b>	<b>65,905.26</b>	<b>54,707.06</b>	<b>11,198.20</b>
52400 · Unemployment Compensation	1,189.95	2,863.58	-1,673.63
52450 · Workers Compensation Insur...	694.00	1,237.65	-543.65
52460 · Drug & Alcohol Testing	115.00		
<b>Total 51000 · Personal Services</b>	<b>360,484.71</b>	<b>353,553.66</b>	<b>6,931.05</b>
<b>53000 · Operating Expenses</b>			
53131 · Services - Engineering	881.74	500.00	381.74
53132 · Vegetation Control	10,190.92	20,255.40	-10,064.48
53133 · Surveying	1,400.00	0.00	1,400.00
53154 · Legal	18,749.97	19,285.00	-535.03
53155 · Legal Advertisement	746.95	565.86	181.09
53200 · Accounting	12,857.25	15,199.70	-2,342.45
53225 · Auditing	7,100.00	7,477.20	-377.20
54000 · Travel & Per Diem	1,082.36	709.30	373.06
54010 · Continuing Education & Sem...	577.00	400.40	176.60
54100 · Telephone	4,422.06	5,486.38	-1,064.32
54251 · Postage	128.69	414.45	-285.76
54252 · Fuel & Oil	31,923.55	62,069.00	-30,145.45
<b>54300 · Utilities</b>			
54300 · Utilities - Other	3,304.63	3,251.60	53.03
<b>Total 54300 · Utilities</b>	<b>3,304.63</b>	<b>3,251.60</b>	<b>53.03</b>
54500 · Insurance	802.00	633.60	168.40

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

	Oct '15 - Jul 16	Budget	\$ Over Budget
54600 · Shop Expense	6,997.75	9,474.00	-2,476.25
54658 · Equipment Rental	433.92	1,000.00	-566.08
54659 · Equipment Maintenance			
54660 · Computers	0.00	985.80	-985.80
54659 · Equipment Maintenance - ...	58,217.09	47,916.00	10,301.09
<b>Total 54659 · Equipment Maintenance</b>	<b>58,217.09</b>	<b>48,901.80</b>	<b>9,315.29</b>
55152 · Office Supplies	2,203.86	3,121.88	-918.02
55153 · Admin Fees, Licenses, Permits	1,194.94	1,717.10	-522.16
55154 · Facility Maintenance & Repai...	3,472.17	2,867.40	604.77
55155 · Publishing & Printing	4,476.02	4,600.00	-123.98
55225 · Collection Expense-St Johns	7,767.35	8,500.00	-732.65
55230 · Collection Discounts - SJC	20,894.77	21,000.00	-105.23
55275 · Collection Expense - SJPA	11,099.95	12,000.00	-900.05
55459 · Other Current Charges	458.19	3,150.70	-2,692.51
<b>Total 53000 · Operating Expenses</b>	<b>211,383.13</b>	<b>252,580.77</b>	<b>-41,197.64</b>
56000 · Capital Outlay			
56464 · Machinery & Equipment	0.00	50,000.00	-50,000.00
56466 · Drainage Control	33,150.89	18,170.00	14,980.89
56467 · Road repairs	0.00	5,000.00	-5,000.00
56468 · Signage	0.00	1,000.00	-1,000.00
<b>Total 56000 · Capital Outlay</b>	<b>33,150.89</b>	<b>74,170.00</b>	<b>-41,019.11</b>
6560 · Payroll Expenses	70.00		
<b>Total Expense</b>	<b>605,088.73</b>	<b>680,304.43</b>	<b>-75,215.70</b>
<b>Net Ordinary Income</b>	<b>215,243.31</b>	<b>152,406.91</b>	<b>62,836.40</b>
<b>Net Income</b>	<b>215,243.31</b>	<b>152,406.91</b>	<b>62,836.40</b>

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

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	<u>Jul 31, 16</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
10120 · CCB Capital Improvement Fund	358,180.68
<b>Total Checking/Savings</b>	358,180.68
<b>Other Current Assets</b>	
Inventory	156,390.00
12000 · Due From General Fund	2,381.02
<b>Total Other Current Assets</b>	158,771.02
<b>Total Current Assets</b>	516,951.70
<b>TOTAL ASSETS</b>	<b><u>516,951.70</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
Reserve for Inventory	156,390.00
32000 · Retained Earnings-Fund Balance	388,048.95
Net Income	-27,487.25
<b>Total Equity</b>	516,951.70
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>516,951.70</u></b>



FERWCD - Capital Projects Fund  
Profit & Loss  
July 2016

	<u>Jul 16</u>	<u>Oct '15 - Jul ...</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
31125 · CIP Assessment Collecti...	1,881.88	219,266.87
36120 · Interest Income - CCB	14.58	128.38
<b>Total Income</b>	<u>1,896.46</u>	<u>219,395.25</u>
<b>Expense</b>		
55230 · SJC - Collection Exp	-523.34	1,021.51
55235 · SJC Assessment Discount	0.00	3,918.84
55275 · Collection Expense	24.05	405.57
56460 · Paving and Stabilization	0.00	242,738.11
<b>Total Expense</b>	<u>-499.29</u>	<u>248,084.03</u>
<b>Net Ordinary Income</b>	<u>2,395.75</u>	<u>-28,688.78</u>
<b>Other Income/Expense</b>		
<b>Other Income</b>		
31130 · Excess Fees - SJC	0.00	1,201.53
<b>Total Other Income</b>	<u>0.00</u>	<u>1,201.53</u>
<b>Net Other Income</b>	<u>0.00</u>	<u>1,201.53</u>
<b>Net Income</b>	<u><u>2,395.75</u></u>	<u><u>-27,487.25</u></u>

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

	<u>Oct '15 - Jul ...</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
31125 · CIP Assessment Collecti...	219,266.87	228,992.00	-9,725.13
36120 · Interest Income - CCB	128.38	0.00	128.38
<b>Total Income</b>	<u>219,395.25</u>	<u>228,992.00</u>	<u>-9,596.75</u>
<b>Expense</b>			
53131 · Engineering Services	0.00	0.00	0.00
55230 · SJC - Collection Exp	1,021.51	0.00	1,021.51
55235 · SJC Assessment Discount	3,918.84	0.00	3,918.84
55275 · Collection Expense	405.57	0.00	405.57
56460 · Paving and Stabilization	242,738.11	338,000.00	-95,261.89
56465 · Road Resurfacing	0.00	0.00	0.00
<b>Total Expense</b>	<u>248,084.03</u>	<u>338,000.00</u>	<u>-89,915.97</u>
<b>Net Ordinary Income</b>	-28,688.78	-109,008.00	80,319.22
<b>Other Income/Expense</b>			
<b>Other Income</b>			
31130 · Excess Fees - SJC	1,201.53	0.00	1,201.53
<b>Total Other Income</b>	<u>1,201.53</u>	<u>0.00</u>	<u>1,201.53</u>
<b>Net Other Income</b>	<u>1,201.53</u>	<u>0.00</u>	<u>1,201.53</u>
<b>Net Income</b>	<u><u>-27,487.25</u></u>	<u><u>-109,008.00</u></u>	<u><u>81,520.75</u></u>