

Flagler Estates Road and Water Control District

04/14/16

Balance Sheet

Accrual Basis

As of March 31, 2016

	Mar 31, 16
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	2,023,336.07
10126 · State Board of Admin - B Pool	-690.11
Total Checking/Savings	2,022,645.96
Other Current Assets	
15500 · Prepaid Expenses	33,474.00
Total Other Current Assets	33,474.00
Total Current Assets	2,056,119.96
Other Assets	
15700 · Inventory	34,815.23
Total Other Assets	34,815.23
TOTAL ASSETS	2,090,935.19
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	25,605.88
Total Accounts Payable	25,605.88
Other Current Liabilities	
2100 · Payroll Liabilities	142.81
21800 · FICA & Withholding Payable	-612.47
21825 · Child Support Payable	-258.59
21950 · Due to Capital Projects Fund	28,193.38
Total Other Current Liabilities	27,465.13
Total Current Liabilities	53,071.01
Total Liabilities	53,071.01
Equity	
27000 · Fund Balance - Reserved for Inv	34,815.23
27100 · Fund Balance - Undesignated	1,681,785.24
Net Income	321,263.71
Total Equity	2,037,864.18
TOTAL LIABILITIES & EQUITY	2,090,935.19

Flagler Estates Road and Water Control District

04/14/16

Balance Sheet

Accrual Basis

As of March 31, 2016

	Mar 31, 16
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	
10100 · Cash-CCB General Fund-5401	1,149,301.34
10105 · CCB Emergency Reserve-3101	452,633.55
10110 · CCB Operating Reserve-5601	311,443.65
10125 · Cash - State Board of Admin	109,455.85
10200 · Petty Cash	501.68
Total 10000 · CASH	2,023,336.07
10126 · State Board of Admin - B Pool	
10127 · Valuation Analysis	-690.11
Total 10126 · State Board of Admin - B Pool	-690.11
Total Checking/Savings	2,022,645.96
Other Current Assets	
15500 · Prepaid Expenses	33,474.00
Total Other Current Assets	33,474.00
Total Current Assets	2,056,119.96
Other Assets	
15700 · Inventory	34,815.23
Total Other Assets	34,815.23
TOTAL ASSETS	2,090,935.19
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	25,605.88
Total Accounts Payable	25,605.88
Other Current Liabilities	
2100 · Payroll Liabilities	
2100 · Payroll Liabilities - Other	142.81
Total 2100 · Payroll Liabilities	142.81
21800 · FICA & Withholding Payable	-612.47
21825 · Child Support Payable	-258.59
21950 · Due to Capital Projects Fund	28,193.38
Total Other Current Liabilities	27,465.13
Total Current Liabilities	53,071.01
Total Liabilities	53,071.01
Equity	
27000 · Fund Balance - Reserved for Inv	34,815.23
27100 · Fund Balance - Undesignated	1,681,785.24
Net Income	321,263.71
Total Equity	2,037,864.18
TOTAL LIABILITIES & EQUITY	2,090,935.19

Flagler Estates Road and Water Control District

04/14/16

Profit & Loss

Accrual Basis

March 2016

	Mar 16	Oct '15 - Mar 16
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	102,830.81	666,022.06
33825 · Excess Fees - St Johns County	0.00	6,985.36
34190 · Culvert Permit Fees	250.00	375.00
34195 · Culvert Installation - Packages	0.00	10,797.84
34196 · Maintenance, Repairs & Damages	0.00	157.78
34197 · Copies, Maps and Other	2.25	33.75
34199 · Move On/Off Permit	0.00	170.00
36110 · Interest Earned Capital City	78.28	433.33
36120 · Interest Earned - SBA	53.24	226.07
36132 · Interest Income - St Johns	0.00	40.06
36990 · Miscellaneous Revenues	42.56	127.68
Total Income	103,257.14	685,368.93
Gross Profit	103,257.14	685,368.93
Expense		
51000 · Personal Services	37,525.64	228,452.03
53000 · Operating Expenses	40,955.43	124,049.50
56000 · Capital Outlay	863.40	11,533.69
6560 · Payroll Expenses	0.00	70.00
Total Expense	79,344.47	364,105.22
Net Ordinary Income	23,912.67	321,263.71
Net Income	<u>23,912.67</u>	<u>321,263.71</u>

Flagler Estates Road and Water Control District

04/14/16

Profit & Loss

Accrual Basis

March 2016

	Mar 16	Oct '15 - Mar 16
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	102,830.81	666,022.06
33825 · Excess Fees - St Johns County	0.00	6,985.36
34190 · Culvert Permit Fees	250.00	375.00
34195 · Culvert Installation - Packages	0.00	10,797.84
34196 · Maintenance, Repairs & Damages	0.00	157.78
34197 · Copies, Maps and Other	2.25	33.75
34199 · Move On/Off Permit	0.00	170.00
36110 · Interest Earned Capital City	78.28	433.33
36120 · Interest Earned - SBA	53.24	226.07
36132 · Interest Income - St Johns	0.00	40.06
36990 · Miscellaneous Revenues	42.56	127.68
Total Income	103,257.14	685,368.93
Gross Profit	103,257.14	685,368.93
Expense		
51000 · Personal Services		
51100 · Supervisors Fees	200.00	801.29
51200 · Salary and Wages	25,492.74	132,711.66
51210 · Vacation	868.10	32,931.82
51220 · Sick	976.85	2,794.98
51230 · Holiday	0.00	6,763.90
52100 · FICA Taxes	1,688.37	10,811.02
52150 · Payroll Taxes - Medicare	394.88	2,528.39
52200 · Retirement	500.00	500.00
52300 · Life and Health Insurance		
52355 · Dependent Medical Ins	0.00	-2,793.62
52300 · Life and Health Insurance - Other	7,256.40	39,688.27
Total 52300 · Life and Health Insurance	7,256.40	36,894.65
52400 · Unemployment Compensation	148.30	985.32
52450 · Workers Compensation Insurance	0.00	694.00
52460 · Drug & Alcohol Testing	0.00	35.00
Total 51000 · Personal Services	37,525.64	228,452.03
53000 · Operating Expenses		
53131 · Services - Engineering	0.00	346.74
53154 · Legal	2,083.33	10,416.65
53155 · Legal Advertisement	45.23	448.27
53200 · Accounting	862.50	5,336.25
54000 · Travel & Per Diem	195.48	635.24
54010 · Continuing Education & Seminars	0.00	577.00
54100 · Telephone	287.86	3,142.51
54251 · Postage	0.00	128.69
54252 · Fuel & Oil	0.00	16,698.15
54300 · Utilities		
54300 · Utilities - Other	295.66	1,873.07
Total 54300 · Utilities	295.66	1,873.07
54500 · Insurance	131.00	802.00
54600 · Shop Expense	1,336.86	5,109.35
54658 · Equipment Rental	0.00	433.92
54659 · Equipment Maintenance		
54659 · Equipment Maintenance - Other	17,888.75	29,763.54
Total 54659 · Equipment Maintenance	17,888.75	29,763.54
55152 · Office Supplies	282.97	1,904.19
55153 · Admin Fees, Licenses, Permits	0.00	1,169.94
55154 · Facility Maintenance & Repairs	332.38	1,994.41
55155 · Publishing & Printing	4,476.02	4,476.02
55225 · Collection Expense-St Johns	1,022.16	6,489.48
55230 · Collection Discounts - SJC	615.28	20,895.94
55275 · Collection Expense - SJPA	11,099.95	11,099.95

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Flagler Estates Road and Water Control District

04/14/16

Profit & Loss

Accrual Basis

March 2016

	Mar 16	Oct '15 - Mar 16
55459 · Other Current Charges	0.00	308.19
Total 53000 · Operating Expenses	40,955.43	124,049.50
56000 · Capital Outlay		
56466 · Drainage Control	863.40	11,533.69
Total 56000 · Capital Outlay	863.40	11,533.69
6560 · Payroll Expenses	0.00	70.00
Total Expense	79,344.47	364,105.22
Net Ordinary Income	23,912.67	321,263.71
Net Income	23,912.67	321,263.71

Flagler Estates Road and Water Control District

04/14/16

Profit & Loss

Accrual Basis

January through March 2016

	Jan 16	Feb 16	Mar 16	TOTAL
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	65,100.84	98,877.84	102,830.81	266,809.49
33825 · Excess Fees - St Johns County	2,154.26	0.00	0.00	2,154.26
34190 · Culvert Permit Fees	0.00	0.00	250.00	250.00
34195 · Culvert Installation - Packages	788.75	2,173.60	0.00	2,962.35
34196 · Maintenance, Repairs & Damages	67.30	83.52	0.00	150.82
34197 · Copies, Maps and Other	2.25	0.00	2.25	4.50
34199 · Move On/Off Permit	85.00	85.00	0.00	170.00
36110 · Interest Earned Capital City	78.21	71.68	78.28	228.17
36120 · Interest Earned - SBA	0.00	91.21	53.24	144.45
36132 · Interest Income - St Johns	40.06	0.00	0.00	40.06
36990 · Miscellaneous Revenues	42.56	0.00	42.56	85.12
Total Income	68,359.23	101,382.85	103,257.14	272,999.22
Gross Profit	68,359.23	101,382.85	103,257.14	272,999.22
Expense				
51000 · Personal Services	36,333.65	30,986.83	37,525.64	104,846.12
53000 · Operating Expenses	14,491.34	15,892.82	40,955.43	71,339.59
56000 · Capital Outlay	2,750.75	0.00	863.40	3,614.15
Total Expense	53,575.74	46,879.65	79,344.47	179,799.86
Net Ordinary Income	14,783.49	54,503.20	23,912.67	93,199.36
Net Income	14,783.49	54,503.20	23,912.67	93,199.36

Flagler Estates Road and Water Control District Profit & Loss

04/14/16

Accrual Basis

January through March 2016

	Jan 16	Feb 16	Mar 16	TOTAL
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	65,100.84	98,877.84	102,830.81	266,809.49
33825 · Excess Fees - St Johns County	2,154.26	0.00	0.00	2,154.26
34190 · Culvert Permit Fees	0.00	0.00	250.00	250.00
34195 · Culvert Installation - Packages	788.75	2,173.60	0.00	2,962.35
34196 · Maintenance, Repairs & Damages	67.30	83.52	0.00	150.82
34197 · Copies, Maps and Other	2.25	0.00	2.25	4.50
34199 · Move On/Off Permit	85.00	85.00	0.00	170.00
36110 · Interest Earned Capital City	78.21	71.68	78.28	228.17
36120 · Interest Earned - SBA	0.00	91.21	53.24	144.45
36132 · Interest Income - St Johns	40.06	0.00	0.00	40.06
36990 · Miscellaneous Revenues	42.56	0.00	42.56	85.12
Total Income	68,359.23	101,382.85	103,257.14	272,999.22
Gross Profit	68,359.23	101,382.85	103,257.14	272,999.22
Expense				
51000 · Personal Services				
51100 · Supervisors Fees	146.89	178.14	200.00	525.03
51200 · Salary and Wages	17,161.59	21,348.75	25,492.74	64,003.08
51210 · Vacation	7,617.92	511.29	868.10	8,997.31
51220 · Sick	155.60	681.33	976.85	1,813.78
51230 · Holiday	2,630.20	0.00	0.00	2,630.20
52100 · FICA Taxes	1,700.49	1,393.44	1,688.37	4,782.30
52150 · Payroll Taxes - Medicare	397.69	325.88	394.88	1,118.45
52200 · Retirement	0.00	0.00	500.00	500.00
52300 · Life and Health Insurance				
52355 · Dependent Medical Ins	-2,793.62	0.00	0.00	-2,793.62
52300 · Life and Health Insurance - Other	8,823.36	6,240.24	7,256.40	22,320.00
Total 52300 · Life and Health Insurance	6,029.74	6,240.24	7,256.40	19,526.38
52400 · Unemployment Compensation	493.53	307.76	148.30	949.59
Total 51000 · Personal Services	36,333.65	30,986.83	37,525.64	104,846.12
53000 · Operating Expenses				
53154 · Legal	2,083.33	2,083.33	2,083.33	6,249.99
53155 · Legal Advertisement	0.00	78.26	45.23	123.49
53200 · Accounting	750.00	862.50	862.50	2,475.00
54000 · Travel & Per Diem	66.96	77.22	195.48	339.66
54010 · Continuing Education & Seminars	0.00	577.00	0.00	577.00
54100 · Telephone	271.03	372.06	287.86	930.95
54252 · Fuel & Oil	2,558.05	2,701.52	0.00	5,259.57
54300 · Utilities				
54300 · Utilities - Other	309.80	631.52	295.66	1,236.98
Total 54300 · Utilities	309.80	631.52	295.66	1,236.98
54500 · Insurance	0.00	671.00	131.00	802.00
54600 · Shop Expense	100.35	1,698.77	1,336.86	3,135.98
54659 · Equipment Maintenance				
54659 · Equipment Maintenance - Other	4,358.19	1,399.29	17,888.75	23,646.23
Total 54659 · Equipment Maintenance	4,358.19	1,399.29	17,888.75	23,646.23
55152 · Office Supplies	81.97	310.18	282.97	675.12
55153 · Admin Fees, Licenses, Permits	669.94	325.00	0.00	994.94
55154 · Facility Maintenance & Repairs	267.41	592.30	332.38	1,192.09
55155 · Publishing & Printing	0.00	0.00	4,476.02	4,476.02
55225 · Collection Expense-St Johns	649.64	963.28	1,022.16	2,635.08
55230 · Collection Discounts - SJC	2,292.06	2,549.59	615.28	5,456.93
55275 · Collection Expense - SJPA	0.00	0.00	11,099.95	11,099.95
55459 · Other Current Charges	32.61	0.00	0.00	32.61
Total 53000 · Operating Expenses	14,491.34	15,892.82	40,955.43	71,339.59
56000 · Capital Outlay				
56466 · Drainage Control	2,750.75	0.00	863.40	3,614.15
Total 56000 · Capital Outlay	2,750.75	0.00	863.40	3,614.15
Total Expense	53,575.74	46,879.65	79,344.47	179,799.86
Net Ordinary Income	14,783.49	54,503.20	23,912.67	93,199.36
Net Income	14,783.49	54,503.20	23,912.67	93,199.36

Flagler Estates Road and Water Control District

Budget vs. Actual

04/14/16

Accrual Basis

March 2016

	Mar 16	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	102,830.81	51,376.31	51,454.50
34190 · Culvert Permit Fees	250.00	166.65	83.35
34195 · Culvert Installation - Packages	0.00	1,627.00	-1,627.00
34197 · Copies, Maps and Other	2.25	115.94	-113.69
34199 · Move On/Off Permit	0.00	42.87	-42.87
36110 · Interest Earned Capital City	78.28	79.02	-0.74
36115 · Interest Earned First Federal	0.00	11.82	-11.82
36120 · Interest Earned - SBA	53.24	0.00	53.24
36132 · Interest Income - St Johns	0.00	157.12	-157.12
36990 · Miscellaneous Revenues	42.56		
Total Income	103,257.14	53,576.73	49,680.41
Gross Profit	103,257.14	53,576.73	49,680.41
Expense			
51000 · Personal Services	37,525.64	32,735.86	4,789.78
53000 · Operating Expenses	40,955.43	39,010.66	1,944.77
56000 · Capital Outlay	863.40	2,602.00	-1,738.60
Total Expense	79,344.47	74,348.52	4,995.95
Net Ordinary Income	23,912.67	-20,771.79	44,684.46
Net Income	23,912.67	-20,771.79	44,684.46

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

	Mar 16	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	102,830.81	51,376.31	51,454.50
34190 · Culvert Permit Fees	250.00	166.65	83.35
34195 · Culvert Installation - Packages	0.00	1,627.00	-1,627.00
34197 · Copies, Maps and Other	2.25	115.94	-113.69
34199 · Move On/Off Permit	0.00	42.87	-42.87
36110 · Interest Earned Capital City	78.28	79.02	-0.74
36115 · Interest Earned First Federal	0.00	11.82	-11.82
36120 · Interest Earned - SBA	53.24	0.00	53.24
36132 · Interest Income - St Johns	0.00	157.12	-157.12
36990 · Miscellaneous Revenues	42.56		
Total Income	103,257.14	53,576.73	49,680.41
Gross Profit	103,257.14	53,576.73	49,680.41
Expense			
51000 · Personal Services			
51100 · Supervisors Fees	200.00	104.67	95.33
51200 · Salary and Wages	25,492.74	23,921.11	1,571.63
51210 · Vacation	868.10	667.43	200.67
51220 · Sick	976.85	176.05	800.80
51230 · Holiday	0.00	0.00	0.00
52100 · FICA Taxes	1,688.37	1,514.72	173.65
52150 · Payroll Taxes - Medicare	394.88	354.69	40.19
52200 · Retirement	500.00		
52300 · Life and Health Insurance			
52305 · Cancer Insurance	0.00	0.00	0.00
52300 · Life and Health Insurance - Other	7,256.40	5,665.03	1,591.37
Total 52300 · Life and Health Insurance	7,256.40	5,665.03	1,591.37
52400 · Unemployment Compensation	148.30	332.16	-183.86
52450 · Workers Compensation Insurance	0.00	0.00	0.00
Total 51000 · Personal Services	37,525.64	32,735.86	4,789.78
53000 · Operating Expenses			
53131 · Services - Engineering	0.00	0.00	0.00
53132 · Vegetation Control	0.00	0.00	0.00
53154 · Legal	2,083.33	1,905.00	178.33
53155 · Legal Advertisement	45.23	0.00	45.23
53200 · Accounting	862.50	680.00	182.50
53225 · Auditing	0.00	0.00	0.00
54000 · Travel & Per Diem	195.48	67.20	128.28
54010 · Continuing Education & Seminars	0.00	400.40	-400.40
54100 · Telephone	287.86	486.70	-198.84
54251 · Postage	0.00	0.00	0.00
54252 · Fuel & Oil	0.00	13,139.00	-13,139.00
54300 · Utilities			
54300 · Utilities - Other	295.66	670.00	-374.34
Total 54300 · Utilities	295.66	670.00	-374.34
54500 · Insurance	131.00	0.00	131.00
54600 · Shop Expense	1,336.86	620.00	716.86
54659 · Equipment Maintenance			
54660 · Computers	0.00	153.90	-153.90
54659 · Equipment Maintenance - Other	17,888.75	5,484.00	12,404.75
Total 54659 · Equipment Maintenance	17,888.75	5,637.90	12,250.85
55152 · Office Supplies	282.97	111.86	171.11
55153 · Admin Fees, Licenses, Permits	0.00	0.00	0.00
55154 · Facility Maintenance & Repairs	332.38	2,003.40	-1,671.02
55155 · Publishing & Printing	4,476.02	0.00	4,476.02
55225 · Collection Expense-St Johns	1,022.16	530.40	491.76
55230 · Collection Discounts - SJC	615.28	592.20	23.08
55275 · Collection Expense - SJPA	11,099.95	12,000.00	-900.05
55459 · Other Current Charges	0.00	166.60	-166.60
Total 53000 · Operating Expenses	40,955.43	39,010.66	1,944.77
56000 · Capital Outlay			
56466 · Drainage Control	863.40	2,602.00	-1,738.60
56467 · Road repairs	0.00	0.00	0.00
56468 · Signage	0.00	0.00	0.00
Total 56000 · Capital Outlay	863.40	2,602.00	-1,738.60

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04/14/16

Accrual Basis

Flagler Estates Road and Water Control District

Budget vs. Actual

March 2016

	Mar 16	Budget	\$ Over Budget
Total Expense	79,344.47	74,348.52	4,995.95
Net Ordinary Income	23,912.67	-20,771.79	44,684.46
Net Income	23,912.67	-20,771.79	44,684.46

Flagler Estates Road and Water Control District

04/14/16

Budget vs. Actual

Accrual Basis

October 2015 through March 2016

	Oct '15 - Mar 16	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 • Taxes - St Johns County	666,022.06	618,406.39	47,615.67
33825 • Excess Fees - St Johns County	6,985.36		
34190 • Culvert Permit Fees	375.00	250.00	125.00
34195 • Culvert Installation - Packages	10,797.84	4,272.00	6,525.84
34196 • Maintenance, Repairs & Damages	157.78	500.00	-342.22
34197 • Copies, Maps and Other	33.75	143.20	-109.45
34199 • Move On/Off Permit	170.00	128.61	41.39
36110 • Interest Earned Capital City	433.33	443.25	-9.92
36115 • Interest Earned First Federal	0.00	64.74	-64.74
36120 • Interest Earned - SBA	226.07	7.36	218.71
36132 • Interest Income - St Johns	40.06	159.18	-119.12
36990 • Miscellaneous Revenues	127.68	0.00	127.68
Total Income	685,368.93	624,374.73	60,994.20
Gross Profit	685,368.93	624,374.73	60,994.20
Expense			
51000 • Personal Services	228,452.03	217,701.28	10,750.75
53000 • Operating Expenses	124,049.50	148,416.21	-24,366.71
56000 • Capital Outlay	11,533.69	61,954.00	-50,420.31
6560 • Payroll Expenses	70.00		
Total Expense	364,105.22	428,071.49	-63,966.27
Net Ordinary Income	321,263.71	196,303.24	124,960.47
Net Income	321,263.71	196,303.24	124,960.47

Flagler Estates Road and Water Control District

Budget vs. Actual

October 2015 through March 2016

	Oct '15 - Mar 16	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	666,022.06	618,406.39	47,615.67
33825 · Excess Fees - St Johns County	6,985.36		
34190 · Culvert Permit Fees	375.00	250.00	125.00
34195 · Culvert Installation - Packages	10,797.84	4,272.00	6,525.84
34196 · Maintenance, Repairs & Damages	157.78	500.00	-342.22
34197 · Copies, Maps and Other	33.75	143.20	-109.45
34199 · Move On/Off Permit	170.00	128.61	41.39
36110 · Interest Earned Capital City	433.33	443.25	-9.92
36115 · Interest Earned First Federal	0.00	64.74	-64.74
36120 · Interest Earned - SBA	226.07	7.36	218.71
36132 · Interest Income - St Johns	40.06	159.18	-119.12
36990 · Miscellaneous Revenues	127.68	0.00	127.68
Total Income	685,368.93	624,374.73	60,994.20
Gross Profit	685,368.93	624,374.73	60,994.20
Expense			
51000 · Personal Services			
51100 · Supervisors Fees	801.29	342.27	459.02
51200 · Salary and Wages	132,711.66	134,149.61	-1,437.95
51210 · Vacation	32,931.82	6,671.63	26,260.19
51220 · Sick	2,794.98	2,712.51	82.47
51230 · Holiday	6,763.90	7,294.63	-530.73
51400 · Overtime Pay	0.00	396.01	-396.01
52100 · FICA Taxes	10,811.02	9,386.72	1,424.30
52150 · Payroll Taxes - Medicare	2,528.39	2,196.60	331.79
52200 · Retirement	500.00	18,000.00	-17,500.00
52300 · Life and Health Insurance			
52305 · Cancer Insurance	0.00	0.00	0.00
52355 · Dependent Medical Ins	-2,793.62		
52300 · Life and Health Insurance - Other	39,688.27	32,850.58	6,837.69
Total 52300 · Life and Health Insurance	36,894.65	32,850.58	4,044.07
52400 · Unemployment Compensation	985.32	2,463.07	-1,477.75
52450 · Workers Compensation Insurance	694.00	1,237.65	-543.65
52460 · Drug & Alcohol Testing	35.00		
Total 51000 · Personal Services	228,452.03	217,701.28	10,750.75
53000 · Operating Expenses			
53131 · Services - Engineering	346.74	166.65	180.09
53132 · Vegetation Control	0.00	6,164.40	-6,164.40
53133 · Surveying	0.00	0.00	0.00
53154 · Legal	10,416.65	11,430.00	-1,013.35
53155 · Legal Advertisement	448.27	140.10	308.17
53200 · Accounting	5,336.25	6,096.20	-759.95
53225 · Auditing	0.00	0.00	0.00
54000 · Travel & Per Diem	635.24	339.50	295.74
54010 · Continuing Education & Seminars	577.00	400.40	176.60
54100 · Telephone	3,142.51	4,054.80	-912.29
54251 · Postage	128.69	414.45	-285.76
54252 · Fuel & Oil	16,698.15	42,014.00	-25,315.85
54300 · Utilities			
54300 · Utilities - Other	1,873.07	1,788.00	85.07
Total 54300 · Utilities	1,873.07	1,788.00	85.07
54500 · Insurance	802.00	633.60	168.40
54600 · Shop Expense	5,109.35	7,777.00	-2,667.65
54658 · Equipment Rental	433.92	1,000.00	-566.08
54659 · Equipment Maintenance			
54660 · Computers	0.00	153.90	-153.90
54659 · Equipment Maintenance - Other	29,763.54	18,042.00	11,721.54
Total 54659 · Equipment Maintenance	29,763.54	18,195.90	11,567.64
55152 · Office Supplies	1,904.19	2,673.76	-769.57
55153 · Admin Fees, Licenses, Permits	1,169.94	1,717.10	-547.16
55154 · Facility Maintenance & Repairs	1,994.41	2,665.50	-671.09
55155 · Publishing & Printing	4,476.02	0.00	4,476.02
55225 · Collection Expense-St Johns	6,489.48	6,269.60	219.88
55230 · Collection Discounts - SJC	20,895.94	20,947.50	-51.56
55275 · Collection Expense - SJPA	11,099.95	12,000.00	-900.05
55459 · Other Current Charges	308.19	1,527.75	-1,219.56

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Flagler Estates Road and Water Control District

04/14/16

Budget vs. Actual

Accrual Basis

October 2015 through March 2016

	Oct '15 - Mar 16	Budget	\$ Over Budget
Total 53000 · Operating Expenses	124,049.50	148,416.21	-24,366.71
56000 · Capital Outlay			
56464 · Machinery & Equipment	0.00	50,000.00	-50,000.00
56466 · Drainage Control	11,533.69	5,954.00	5,579.69
56467 · Road repairs	0.00	5,000.00	-5,000.00
56468 · Signage	0.00	1,000.00	-1,000.00
Total 56000 · Capital Outlay	11,533.69	61,954.00	-50,420.31
6560 · Payroll Expenses	70.00		
Total Expense	364,105.22	428,071.49	-63,966.27
Net Ordinary Income	321,263.71	196,303.24	124,960.47
Net Income	321,263.71	196,303.24	124,960.47

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

	<u>Mar 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
10120 · CCB Capital Improvement Fund	297,067.12
Total Checking/Savings	297,067.12
Other Current Assets	
Inventory	156,390.00
12000 · Due From General Fund	28,193.22
Total Other Current Assets	184,583.22
Total Current Assets	481,650.34
TOTAL ASSETS	<u>481,650.34</u>
LIABILITIES & EQUITY	
Equity	
Reserve for Inventory	156,390.00
32000 · Retained Earnings-Fund Balance	388,048.95
Net Income	-62,788.61
Total Equity	481,650.34
TOTAL LIABILITIES & EQUITY	<u>481,650.34</u>

FERWCD - Capital Projects Fund

Profit & Loss

March 2016

	Mar 16	Oct '15 - Mar 16
Ordinary Income/Expense		
Income		
31125 · CIP Assessment Collections	28,649.58	185,559.67
36120 · Interest Income - CCB	11.85	73.48
Total Income	28,661.43	185,633.15
Expense		
55230 · SJC - Collection Exp	284.79	2,275.60
55235 · SJC Assessment Discount	171.42	3,919.17
55275 · Collection Expense	0.00	388.22
56460 · Paving and Stabilization	0.00	242,738.11
Total Expense	456.21	249,321.10
Net Ordinary Income	28,205.22	-63,687.95
Other Income/Expense		
Other Income		
31130 · Excess Fees - SJC	0.00	899.34
Total Other Income	0.00	899.34
Net Other Income	0.00	899.34
Net Income	28,205.22	-62,788.61

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

	Oct '15 - Mar 16	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · CIP Assessment Collections	185,559.67	228,992.00	-43,432.33
36120 · Interest Income - CCB	73.48	0.00	73.48
Total Income	185,633.15	228,992.00	-43,358.85
Expense			
53131 · Engineering Services	0.00	0.00	0.00
55230 · SJC - Collection Exp	2,275.60	0.00	2,275.60
55235 · SJC Assessment Discount	3,919.17	0.00	3,919.17
55275 · Collection Expense	388.22	0.00	388.22
56460 · Paving and Stabilization	242,738.11	338,000.00	-95,261.89
56465 · Road Resurfacing	0.00	0.00	0.00
Total Expense	249,321.10	338,000.00	-88,678.90
Net Ordinary Income	-63,687.95	-109,008.00	45,320.05
Other Income/Expense			
Other Income			
31130 · Excess Fees - SJC	899.34	0.00	899.34
Total Other Income	899.34	0.00	899.34
Net Other Income	899.34	0.00	899.34
Net Income	-62,788.61	-109,008.00	46,219.39