

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

	<u>Aug 31, 15</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
10000 · CASH	1,762,547.26
10126 · State Board of Admin - B Pool	-690.11
Total Checking/Savings	<u>1,761,857.15</u>
Other Current Assets	
15500 · Prepaid Expenses	33,474.00
Total Other Current Assets	<u>33,474.00</u>
Total Current Assets	1,795,331.15
Other Assets	
15700 · Inventory	34,815.23
Total Other Assets	<u>34,815.23</u>
<b>TOTAL ASSETS</b>	<b><u><u>1,830,146.38</u></u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	-351.12
Total Accounts Payable	<u>-351.12</u>
Other Current Liabilities	
2100 · Payroll Liabilities	487.74
21800 · FICA & Withholding Payable	-612.47
21825 · Child Support Payable	-258.59
Total Other Current Liabilities	<u>-383.32</u>
Total Current Liabilities	<u>-734.44</u>
Total Liabilities	-734.44
Equity	
27000 · Fund Balance - Reserved for Inv	34,815.23
27100 · Fund Balance - Undesignated	1,640,922.18
Net Income	155,143.41
Total Equity	<u>1,830,880.82</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u><u>1,830,146.38</u></u></b>

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

	<u>Aug 31, 15</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>10000 · CASH</b>	
10100 · Cash-CCB General Fund-5401	888,983.53
10105 · CCB Emergency Reserve-3101	452,501.65
10110 · CCB Operating Reserve-5601	311,352.89
10125 · Cash - State Board of Admin	109,207.51
10200 · Petty Cash	501.68
<b>Total 10000 · CASH</b>	<u>1,762,547.26</u>
10126 · State Board of Admin - B Pool	
10127 · Valuation Analysis	-690.11
<b>Total 10126 · State Board of Admin - B Pool</b>	<u>-690.11</u>
<b>Total Checking/Savings</b>	1,761,857.15
<b>Other Current Assets</b>	
15500 · Prepaid Expenses	33,474.00
<b>Total Other Current Assets</b>	<u>33,474.00</u>
<b>Total Current Assets</b>	1,795,331.15
<b>Other Assets</b>	
15700 · Inventory	34,815.23
<b>Total Other Assets</b>	<u>34,815.23</u>
<b>TOTAL ASSETS</b>	<b><u>1,830,146.38</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20200 · Accounts Payable	-351.12
<b>Total Accounts Payable</b>	<u>-351.12</u>
<b>Other Current Liabilities</b>	
2100 · Payroll Liabilities	
2100 · Payroll Liabilities - Other	487.74
<b>Total 2100 · Payroll Liabilities</b>	<u>487.74</u>
21800 · FICA & Withholding Payable	-612.47
21825 · Child Support Payable	-258.59
<b>Total Other Current Liabilities</b>	<u>-383.32</u>
<b>Total Current Liabilities</b>	<u>-734.44</u>
<b>Total Liabilities</b>	-734.44
<b>Equity</b>	
27000 · Fund Balance - Reserved for Inv	34,815.23
27100 · Fund Balance - Undesignated	1,640,922.18
Net Income	155,143.41
<b>Total Equity</b>	<u>1,830,880.82</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>1,830,146.38</u></b>

**Flagler Estates Road and Water Control District**  
**Profit & Loss**  
**August 2015**

	<u>Aug 15</u>	<u>Oct '14 - Aug 15</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
31125 · Taxes - St Johns County	0.00	785,236.89
33825 · Excess Fees - St Johns County	0.00	16,136.71
34190 · Culvert Permit Fees	0.00	500.00
34195 · Culvert Installation - Packages	788.75	24,947.38
34197 · Copies, Maps and Other	0.00	148.59
34199 · Move On/Off Permit	85.00	425.00
36110 · Interest Earned Capital City	71.81	786.39
36120 · Interest Earned - SBA	23.10	191.05
36132 · Interest Income - St Johns	0.00	69.16
36400 · Sales of Equipment	0.00	900.00
36990 · Miscellaneous Revenues	0.00	14,539.44
<b>Total Income</b>	<u>968.66</u>	<u>843,880.61</u>
<b>Gross Profit</b>	968.66	843,880.61
<b>Expense</b>		
51000 · Personal Services	28,274.70	357,126.56
53000 · Operating Expenses	11,660.92	287,714.25
56000 · Capital Outlay	1,810.30	43,061.19
6560 · Payroll Expenses	420.00	835.28
66900 · Reconciliation Discrepancies	0.00	-0.08
<b>Total Expense</b>	<u>42,165.92</u>	<u>688,737.20</u>
<b>Net Ordinary Income</b>	<u>-41,197.26</u>	<u>155,143.41</u>
<b>Net Income</b>	<u><u>-41,197.26</u></u>	<u><u>155,143.41</u></u>

## Flagler Estates Road and Water Control District

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## Profit &amp; Loss

Accrual Basis

August 2015

	Aug 15	Oct '14 - Aug 15
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
31125 · Taxes - St Johns County	0.00	785,236.89
33825 · Excess Fees - St Johns County	0.00	16,136.71
34190 · Culvert Permit Fees	0.00	500.00
34195 · Culvert Installation - Packages	788.75	24,947.38
34197 · Copies, Maps and Other	0.00	148.59
34199 · Move On/Off Permit	85.00	425.00
36110 · Interest Earned Capital City	71.81	786.39
36120 · Interest Earned - SBA	23.10	191.05
36132 · Interest Income - St Johns	0.00	69.16
36400 · Sales of Equipment	0.00	900.00
36990 · Miscellaneous Revenues	0.00	14,539.44
<b>Total Income</b>	<b>968.66</b>	<b>843,880.61</b>
<b>Gross Profit</b>	<b>968.66</b>	<b>843,880.61</b>
<b>Expense</b>		
<b>51000 · Personal Services</b>		
51100 · Supervisors Fees	122.50	832.76
51200 · Salary and Wages	18,801.09	220,090.56
51210 · Vacation	1,789.43	19,646.93
51220 · Sick	309.30	5,211.65
51230 · Holiday	0.00	9,243.60
52100 · FICA Taxes	1,319.35	15,677.66
52150 · Payroll Taxes - Medicare	306.35	3,664.36
52200 · Retirement	0.00	18,000.00
52300 · Life and Health Insurance		
52300 · Life and Health Insurance - Other	5,586.59	61,681.69
<b>Total 52300 · Life and Health Insurance</b>	<b>5,586.59</b>	<b>61,681.69</b>
52400 · Unemployment Compensation	40.09	1,235.35
52450 · Workers Compensation Insurance	0.00	1,727.00
52460 · Drug & Alcohol Testing	0.00	115.00
<b>Total 51000 · Personal Services</b>	<b>28,274.70</b>	<b>357,126.56</b>
<b>53000 · Operating Expenses</b>		
53131 · Services - Engineering	0.00	562.50
53132 · Vegetation Control	0.00	28,672.94
53154 · Legal	2,083.33	23,166.63
53155 · Legal Advertisement	0.00	840.28
53200 · Accounting	810.00	15,139.34
53225 · Auditing	1,405.06	8,305.06
54000 · Travel & Per Diem	275.44	1,109.13
54010 · Continuing Education & Seminars	0.00	187.00
54100 · Telephone	170.31	4,344.95
54251 · Postage	0.00	248.58
54252 · Fuel & Oil	3,603.58	49,125.83
54300 · Utilities		
75168 · FPL	0.00	138.84
54300 · Utilities - Other	0.00	3,342.43
<b>Total 54300 · Utilities</b>	<b>0.00</b>	<b>3,481.27</b>
54500 · Insurance	0.00	610.00
54600 · Shop Expense	634.99	13,345.79
54658 · Equipment Rental	0.00	433.92
54659 · Equipment Maintenance		
54660 · Computers	0.00	2,081.50
54659 · Equipment Maintenance - Other	1,970.64	69,850.71
<b>Total 54659 · Equipment Maintenance</b>	<b>1,970.64</b>	<b>71,932.21</b>

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Accrual Basis

**Flagler Estates Road and Water Control District**  
**Profit & Loss**  
**August 2015**

	<u>Aug 15</u>	<u>Oct '14 - Aug 15</u>
55152 · Office Supplies	0.00	3,680.37
55153 · Admin Fees, Licenses, Permits	350.00	3,106.85
55154 · Facility Maintenance & Repairs	190.50	17,091.73
55225 · Collection Expense-St Johns	0.00	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	167.07	3,064.59
53000 · Operating Expenses - Other	0.00	125.00
<b>Total 53000 · Operating Expenses</b>	<u>11,660.92</u>	<u>287,714.25</u>
56000 · Capital Outlay		
56466 · Drainage Control	1,810.30	29,893.99
56467 · Road repairs	0.00	12,877.00
56468 · Signage	0.00	290.20
<b>Total 56000 · Capital Outlay</b>	<u>1,810.30</u>	<u>43,061.19</u>
6560 · Payroll Expenses	420.00	835.28
66900 · Reconciliation Discrepancies	0.00	-0.08
<b>Total Expense</b>	<u>42,165.92</u>	<u>688,737.20</u>
<b>Net Ordinary Income</b>	<u>-41,197.26</u>	<u>155,143.41</u>
<b>Net Income</b>	<u><u>-41,197.26</u></u>	<u><u>155,143.41</u></u>

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Accrual Basis

**Flagler Estates Road and Water Control District**

**Profit & Loss**

June through August 2015

	<u>Jun 15</u>	<u>Jul 15</u>	<u>Aug 15</u>	<u>TOTAL</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
31125 · Taxes - St Johns County	102,235.31	12,907.77	0.00	115,143.08
33825 · Excess Fees - St Johns County	2,793.48	4,112.92	0.00	6,906.40
34190 · Culvert Permit Fees	125.00	0.00	0.00	125.00
34195 · Culvert Installation - Packages	3,385.40	2,188.17	788.75	6,362.32
34197 · Copies, Maps and Other	2.25	4.50	0.00	6.75
34199 · Move On/Off Permit	0.00	85.00	85.00	170.00
36110 · Interest Earned Capital City	72.59	74.70	71.81	219.10
36120 · Interest Earned - SBA	19.54	20.89	23.10	63.53
36132 · Interest Income - St Johns	0.00	14.43	0.00	14.43
36990 · Miscellaneous Revenues	970.09	1,412.37	0.00	2,382.46
<b>Total Income</b>	<u>109,603.66</u>	<u>20,820.75</u>	<u>968.66</u>	<u>131,393.07</u>
<b>Gross Profit</b>	109,603.66	20,820.75	968.66	131,393.07
<b>Expense</b>				
51000 · Personal Services	28,612.78	34,227.83	28,274.70	91,115.31
53000 · Operating Expenses	23,405.69	28,854.93	11,660.92	63,921.54
56000 · Capital Outlay	4,347.90	1,622.52	1,810.30	7,780.72
6560 · Payroll Expenses	0.00	0.00	420.00	420.00
<b>Total Expense</b>	<u>56,366.37</u>	<u>64,705.28</u>	<u>42,165.92</u>	<u>163,237.57</u>
<b>Net Ordinary Income</b>	<u>53,237.29</u>	<u>-43,884.53</u>	<u>-41,197.26</u>	<u>-31,844.50</u>
<b>Net Income</b>	<u><u>53,237.29</u></u>	<u><u>-43,884.53</u></u>	<u><u>-41,197.26</u></u>	<u><u>-31,844.50</u></u>

## Flagler Estates Road and Water Control District Profit & Loss

June through August 2015

	Jun 15	Jul 15	Aug 15	TOTAL
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
31125 · Taxes - St Johns County	102,235.31	12,907.77	0.00	115,143.08
33825 · Excess Fees - St Johns County	2,793.48	4,112.92	0.00	6,906.40
34190 · Culvert Permit Fees	125.00	0.00	0.00	125.00
34195 · Culvert Installation - Packages	3,385.40	2,188.17	788.75	6,362.32
34197 · Copies, Maps and Other	2.25	4.50	0.00	6.75
34199 · Move On/Off Permit	0.00	85.00	85.00	170.00
36110 · Interest Earned Capital City	72.59	74.70	71.81	219.10
36120 · Interest Earned - SBA	19.54	20.89	23.10	63.53
36132 · Interest Income - St Johns	0.00	14.43	0.00	14.43
36990 · Miscellaneous Revenues	970.09	1,412.37	0.00	2,382.46
<b>Total Income</b>	<u>109,603.66</u>	<u>20,820.75</u>	<u>968.66</u>	<u>131,393.07</u>
<b>Gross Profit</b>	109,603.66	20,820.75	968.66	131,393.07
<b>Expense</b>				
<b>51000 · Personal Services</b>				
51100 · Supervisors Fees	191.90	81.88	122.50	396.28
51200 · Salary and Wages	18,331.91	22,910.58	18,801.09	60,043.58
51210 · Vacation	2,224.25	1,094.09	1,789.43	5,107.77
51220 · Sick	436.35	909.35	309.30	1,655.00
51230 · Holiday	0.00	1,322.80	0.00	1,322.80
52100 · FICA Taxes	1,298.23	1,612.80	1,319.35	4,230.38
52150 · Payroll Taxes - Medicare	303.62	377.20	306.35	987.17
52300 · Life and Health Insurance				
52300 · Life and Health Insurance - Other	5,750.39	5,874.23	5,586.59	17,211.21
<b>Total 52300 · Life and Health Insurance</b>	<u>5,750.39</u>	<u>5,874.23</u>	<u>5,586.59</u>	<u>17,211.21</u>
52400 · Unemployment Compensation	41.13	44.90	40.09	126.12
52460 · Drug & Alcohol Testing	35.00	0.00	0.00	35.00
<b>Total 51000 · Personal Services</b>	<u>28,612.78</u>	<u>34,227.83</u>	<u>28,274.70</u>	<u>91,115.31</u>
<b>53000 · Operating Expenses</b>				
53131 · Services - Engineering	0.00	375.00	0.00	375.00
53132 · Vegetation Control	3,746.30	5,935.05	0.00	9,681.35
53154 · Legal	4,416.66	2,083.33	2,083.33	8,583.32
53155 · Legal Advertisement	115.00	240.52	0.00	355.52
53200 · Accounting	1,282.50	2,305.90	810.00	4,398.40
53225 · Auditing	0.00	6,900.00	1,405.06	8,305.06
54000 · Travel & Per Diem	101.81	113.22	275.44	490.47
54100 · Telephone	369.35	270.78	170.31	810.44
54252 · Fuel & Oil	4,641.13	3,054.43	3,603.58	11,299.14
54300 · Utilities				
54300 · Utilities - Other	777.27	405.75	0.00	1,183.02
<b>Total 54300 · Utilities</b>	<u>777.27</u>	<u>405.75</u>	<u>0.00</u>	<u>1,183.02</u>
54600 · Shop Expense	507.23	772.03	634.99	1,914.25
54659 · Equipment Maintenance				
54660 · Computers	240.00	0.00	0.00	240.00
54659 · Equipment Maintenance - Other	5,023.97	5,641.68	1,970.64	12,636.29
<b>Total 54659 · Equipment Maintenance</b>	<u>5,263.97</u>	<u>5,641.68</u>	<u>1,970.64</u>	<u>12,876.29</u>
55152 · Office Supplies	405.64	122.47	0.00	528.11
55153 · Admin Fees, Licenses, Permits	0.00	0.00	350.00	350.00
55154 · Facility Maintenance & Repairs	569.74	301.40	190.50	1,061.64
55225 · Collection Expense-St Johns	1,050.32	170.20	0.00	1,220.52
55230 · Collection Discounts - SJC	-3.19	0.00	0.00	-3.19
55459 · Other Current Charges	161.96	163.17	167.07	492.20
<b>Total 53000 · Operating Expenses</b>	<u>23,405.69</u>	<u>28,854.93</u>	<u>11,660.92</u>	<u>63,921.54</u>
<b>56000 · Capital Outlay</b>				
56466 · Drainage Control	4,347.90	1,622.52	1,810.30	7,780.72
<b>Total 56000 · Capital Outlay</b>	<u>4,347.90</u>	<u>1,622.52</u>	<u>1,810.30</u>	<u>7,780.72</u>
6560 · Payroll Expenses	0.00	0.00	420.00	420.00
<b>Total Expense</b>	<u>56,366.37</u>	<u>64,705.28</u>	<u>42,165.92</u>	<u>163,237.57</u>
<b>Net Ordinary Income</b>	<u>53,237.29</u>	<u>-43,884.53</u>	<u>-41,197.26</u>	<u>-31,844.50</u>
<b>Net Income</b>	<u><u>53,237.29</u></u>	<u><u>-43,884.53</u></u>	<u><u>-41,197.26</u></u>	<u><u>-31,844.50</u></u>

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Accrual Basis

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

	<u>Aug 15</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
34195 · Culvert Installation - Packages	788.75	1,194.14	-405.39
34196 · Maintenance, Repairs & Damages	0.00	500.00	-500.00
34199 · Move On/Off Permit	85.00	0.00	85.00
36110 · Interest Earned Capital City	71.81	68.64	3.17
36120 · Interest Earned - SBA	23.10	53.42	-30.32
36990 · Miscellaneous Revenues	0.00	69.22	-69.22
<b>Total Income</b>	<u>968.66</u>	<u>1,885.42</u>	<u>-916.76</u>
<b>Gross Profit</b>	968.66	1,885.42	-916.76
<b>Expense</b>			
51000 · Personal Services	28,274.70	29,884.75	-1,610.05
53000 · Operating Expenses	11,660.92	17,241.75	-5,580.83
56000 · Capital Outlay	1,810.30		
6560 · Payroll Expenses	420.00		
<b>Total Expense</b>	<u>42,165.92</u>	<u>47,126.50</u>	<u>-4,960.58</u>
<b>Net Ordinary Income</b>	<u>-41,197.26</u>	<u>-45,241.08</u>	<u>4,043.82</u>
<b>Net Income</b>	<u><u>-41,197.26</u></u>	<u><u>-45,241.08</u></u>	<u><u>4,043.82</u></u>



## Flagler Estates Road and Water Control District

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## Budget vs. Actual

Accrual Basis

August 2015

	Aug 15	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
34195 · Culvert Installation - Packages	788.75	1,194.14	-405.39
34196 · Maintenance, Repairs & Damages	0.00	500.00	-500.00
34199 · Move On/Off Permit	85.00	0.00	85.00
36110 · Interest Earned Capital City	71.81	68.64	3.17
36120 · Interest Earned - SBA	23.10	53.42	-30.32
36990 · Miscellaneous Revenues	0.00	69.22	-69.22
<b>Total Income</b>	<u>968.66</u>	<u>1,885.42</u>	<u>-916.76</u>
<b>Gross Profit</b>	968.66	1,885.42	-916.76
<b>Expense</b>			
<b>51000 · Personal Services</b>			
51100 · Supervisors Fees	122.50	71.37	51.13
51200 · Salary and Wages	18,801.09	20,119.21	-1,318.12
51210 · Vacation	1,789.43	470.13	1,319.30
51220 · Sick	309.30	2,234.17	-1,924.87
51400 · Overtime Pay	0.00	137.40	-137.40
52100 · FICA Taxes	1,319.35	1,414.09	-94.74
52150 · Payroll Taxes - Medicare	306.35	330.71	-24.36
52300 · Life and Health Insurance			
52300 · Life and Health Insurance - Other	5,586.59	5,106.74	479.85
<b>Total 52300 · Life and Health Insurance</b>	<u>5,586.59</u>	<u>5,106.74</u>	<u>479.85</u>
52400 · Unemployment Compensation	40.09	0.93	39.16
<b>Total 51000 · Personal Services</b>	<u>28,274.70</u>	<u>29,884.75</u>	<u>-1,610.05</u>
<b>53000 · Operating Expenses</b>			
53154 · Legal	2,083.33	2,052.50	30.83
53200 · Accounting	810.00	783.70	26.30
53225 · Auditing	1,405.06	0.00	1,405.06
54000 · Travel & Per Diem	275.44	47.55	227.89
54100 · Telephone	170.31	116.20	54.11
54252 · Fuel & Oil	3,603.58	6,872.00	-3,268.42
54600 · Shop Expense	634.99	600.00	34.99
54659 · Equipment Maintenance			
54659 · Equipment Maintenance - Other	1,970.64	6,385.50	-4,414.86
<b>Total 54659 · Equipment Maintenance</b>	<u>1,970.64</u>	<u>6,385.50</u>	<u>-4,414.86</u>
55152 · Office Supplies	0.00	197.70	-197.70
55153 · Admin Fees, Licenses, Permits	350.00	0.00	350.00
55154 · Facility Maintenance & Repairs	190.50	83.60	106.90
55459 · Other Current Charges	167.07	103.00	64.07
<b>Total 53000 · Operating Expenses</b>	<u>11,660.92</u>	<u>17,241.75</u>	<u>-5,580.83</u>
<b>56000 · Capital Outlay</b>			
56466 · Drainage Control	1,810.30		
<b>Total 56000 · Capital Outlay</b>	<u>1,810.30</u>		
6560 · Payroll Expenses	420.00		
<b>Total Expense</b>	<u>42,165.92</u>	<u>47,126.50</u>	<u>-4,960.58</u>
<b>Net Ordinary Income</b>	<u>-41,197.26</u>	<u>-45,241.08</u>	<u>4,043.82</u>
<b>Net Income</b>	<u><u>-41,197.26</u></u>	<u><u>-45,241.08</u></u>	<u><u>4,043.82</u></u>

## Flagler Estates Road and Water Control District Budget vs. Actual

09/14/15

Accrual Basis

### October 2014 through August 2015

	<u>Oct '14 - Aug 15</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
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	24,947.38	4,750.00	20,197.38
34196 · Maintenance, Repairs & Damages	0.00	500.00	-500.00
34197 · Copies, Maps and Other	148.59	145.17	3.42
34199 · Move On/Off Permit	425.00	150.00	275.00
36110 · Interest Earned Capital City	786.39	1,135.80	-349.41
36120 · Interest Earned - SBA	191.05	181.50	9.55
36132 · Interest Income - St Johns	69.16	100.00	-30.84
36400 · Sales of Equipment	900.00		
36990 · Miscellaneous Revenues	14,539.44	202.72	14,336.72
<b>Total Income</b>	<u>843,880.61</u>	<u>799,953.19</u>	<u>43,927.42</u>
<b>Gross Profit</b>	843,880.61	799,953.19	43,927.42
<b>Expense</b>			
51000 · Personal Services	357,126.56	400,806.34	-43,679.78
53000 · Operating Expenses	287,714.25	271,567.30	16,146.95
56000 · Capital Outlay	43,061.19	49,000.00	-5,938.81
6560 · Payroll Expenses	835.28		
66900 · Reconciliation Discrepancies	-0.08		
<b>Total Expense</b>	<u>688,737.20</u>	<u>721,373.64</u>	<u>-32,636.44</u>
<b>Net Ordinary Income</b>	<u>155,143.41</u>	<u>78,579.55</u>	<u>76,563.86</u>
<b>Net Income</b>	<u><u>155,143.41</u></u>	<u><u>78,579.55</u></u>	<u><u>76,563.86</u></u>

## Flagler Estates Road and Water Control District

## Budget vs. Actual

October 2014 through August 2015

	Oct '14 - Aug 15	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
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	24,947.38	4,750.00	20,197.38
34196 - Maintenance, Repairs & Damages	0.00	500.00	-500.00
34197 - Copies, Maps and Other	148.59	145.17	3.42
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36132 - Interest Income - St Johns	69.16	100.00	-30.84
36400 - Sales of Equipment	900.00		
36990 - Miscellaneous Revenues	14,539.44	202.72	14,336.72
<b>Total Income</b>	<b>843,880.61</b>	<b>799,953.19</b>	<b>43,927.42</b>
<b>Gross Profit</b>	<b>843,880.61</b>	<b>799,953.19</b>	<b>43,927.42</b>
<b>Expense</b>			
<b>51000 - Personal Services</b>			
51100 - Supervisors Fees	832.76	834.57	-1.81
51200 - Salary and Wages	220,090.56	253,051.38	-32,960.82
51210 - Vacation	19,646.93	13,088.96	6,557.97
51220 - Sick	5,211.65	4,961.28	250.37
51230 - Holiday	9,243.60	9,808.44	-564.84
51400 - Overtime Pay	0.00	1,511.36	-1,511.36
52100 - FICA Taxes	15,677.66	17,567.40	-1,889.74
52150 - Payroll Taxes - Medicare	3,664.36	4,108.54	-444.18
52200 - Retirement	18,000.00	18,000.00	0.00
52300 - Life and Health Insurance			
52300 - Life and Health Insurance - Other	61,681.69	56,272.52	5,409.17
<b>Total 52300 - Life and Health Insurance</b>	<b>61,681.69</b>	<b>56,272.52</b>	<b>5,409.17</b>
52400 - Unemployment Compensation	1,235.35	3,101.89	-1,866.54
52450 - Workers Compensation Insurance	1,727.00	18,500.00	-16,773.00
52460 - Drug & Alcohol Testing	115.00		
<b>Total 51000 - Personal Services</b>	<b>357,126.56</b>	<b>400,806.34</b>	<b>-43,679.78</b>
<b>53000 - Operating Expenses</b>			
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	23,166.63	22,947.50	219.13
53155 - Legal Advertisement	840.28	957.60	-117.32
53200 - Accounting	15,139.34	16,110.90	-971.56
53225 - Auditing	8,305.06	9,000.00	-694.94
54000 - Travel & Per Diem	1,109.13	1,485.30	-376.17
54010 - Continuing Education & Seminars	187.00	1,250.00	-1,063.00
54100 - Telephone	4,344.95	3,235.75	1,109.20
54251 - Postage	248.58	5,000.00	-4,751.42
54252 - Fuel & Oil	49,125.83	75,904.00	-26,778.17
54300 - Utilities			
75168 - FPL	138.84		
54300 - Utilities - Other	3,342.43	3,265.60	76.83
<b>Total 54300 - Utilities</b>	<b>3,481.27</b>	<b>3,265.60</b>	<b>215.67</b>
54500 - Insurance	610.00	406.00	204.00
54600 - Shop Expense	13,345.79	10,794.00	2,551.79
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	69,850.71	42,196.50	27,654.21
<b>Total 54659 - Equipment Maintenance</b>	<b>71,932.21</b>	<b>44,196.50</b>	<b>27,735.71</b>
55152 - Office Supplies	3,680.37	2,695.50	984.87
55153 - Admin Fees, Licenses, Permits	3,106.85	2,107.80	999.05
55154 - Facility Maintenance & Repairs	17,091.73	3,104.60	13,987.13
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	3,064.59	2,406.25	658.34
53000 - Operating Expenses - Other	125.00		
<b>Total 53000 - Operating Expenses</b>	<b>287,714.25</b>	<b>271,567.30</b>	<b>16,146.95</b>

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09/14/15

Accrual Basis

Flagler Estates Road and Water Control District

**Budget vs. Actual**

October 2014 through August 2015

	<u>Oct '14 - Aug 15</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>56000 - Capital Outlay</b>			
<b>56464 - Machinery &amp; Equipment</b>	0.00	18,000.00	-18,000.00
<b>56466 - Drainage Control</b>	29,893.99	20,000.00	9,893.99
<b>56467 - Road repairs</b>	12,877.00	10,000.00	2,877.00
<b>56468 - Signage</b>	290.20	1,000.00	-709.80
<b>Total 56000 - Capital Outlay</b>	<u>43,061.19</u>	<u>49,000.00</u>	<u>-5,938.81</u>
<b>6560 - Payroll Expenses</b>	835.28		
<b>66900 - Reconciliation Discrepancies</b>	-0.08		
<b>Total Expense</b>	<u>688,737.20</u>	<u>721,373.64</u>	<u>-32,636.44</u>
<b>Net Ordinary Income</b>	<u>155,143.41</u>	<u>78,579.55</u>	<u>76,563.86</u>
<b>Net Income</b>	<u><u>155,143.41</u></u>	<u><u>78,579.55</u></u>	<u><u>76,563.86</u></u>

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

	<u>Aug 31, 15</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
10120 · CCB Capital Improvement Fund	640,222.66
<b>Total Checking/Savings</b>	<u>640,222.66</u>
<b>Other Current Assets</b>	
Inventory	156,390.00
12000 · Due From General Fund	-0.16
<b>Total Other Current Assets</b>	<u>156,389.84</u>
<b>Total Current Assets</b>	<u>796,612.50</u>
<b>TOTAL ASSETS</b>	<b><u>796,612.50</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
Reserve for Inventory	156,390.00
32000 · Retained Earnings-Fund Balance	554,385.08
Net Income	<u>85,837.42</u>
<b>Total Equity</b>	<u>796,612.50</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>796,612.50</u></b>

**FERWCD - Capital Projects Fund**  
**Profit & Loss**  
 August 2015

	Aug 15	Oct '14 - Aug 15
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
31125 · CIP Assessment Collections	0.00	250,767.60
36120 · Interest Income - CCB	27.04	251.39
<b>Total Income</b>	27.04	251,018.99
<b>Expense</b>		
53131 · Engineering Services	0.00	500.00
55230 · SJC - Collection Exp	0.00	-1,832.98
55235 · SJC Assessment Discount	0.00	6,606.04
55275 · Collection Expense	0.00	660.03
56460 · Paving and Stabilization	0.00	158,925.00
<b>Total Expense</b>	0.00	164,858.09
<b>Net Ordinary Income</b>	27.04	86,160.90
<b>Other Income/Expense</b>		
<b>Other Income</b>		
31130 · Excess Fees - SJC	0.00	-323.48
<b>Total Other Income</b>	0.00	-323.48
<b>Net Other Income</b>	0.00	-323.48
<b>Net Income</b>	<b>27.04</b>	<b>85,837.42</b>

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

	<u>Oct '14 - Aug 15</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
31125 · CIP Assessment Collections	250,767.60	258,350.00	-7,582.40
36120 · Interest Income - CCB	251.39		
<b>Total Income</b>	<u>251,018.99</u>	<u>258,350.00</u>	<u>-7,331.01</u>
<b>Expense</b>			
53131 · Engineering Services	500.00		
55230 · SJC - Collection Exp	-1,832.98		
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
<b>Total Expense</b>	<u>164,858.09</u>	<u>370,000.00</u>	<u>-205,141.91</u>
<b>Net Ordinary Income</b>	86,160.90	-111,650.00	197,810.90
<b>Other Income/Expense</b>			
<b>Other Income</b>			
31130 · Excess Fees - SJC	-323.48		
<b>Total Other Income</b>	<u>-323.48</u>		
<b>Net Other Income</b>	<u>-323.48</u>	0.00	<u>-323.48</u>
<b>Net Income</b>	<u><u>85,837.42</u></u>	<u><u>-111,650.00</u></u>	<u><u>197,487.42</u></u>