

Flagler Estates Road and Water Control District
Balance Sheet
As of April 30, 2015

	<u>Apr 30, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	1,909,318.69
10126 · State Board of Admin - B Pool	-690.11
Total Checking/Savings	<u>1,908,628.58</u>
Other Current Assets	
15500 · Prepaid Expenses	33,474.00
Total Other Current Assets	<u>33,474.00</u>
Total Current Assets	<u>1,942,102.58</u>
Other Assets	
15700 · Inventory	34,815.23
Total Other Assets	<u>34,815.23</u>
TOTAL ASSETS	<u>1,976,917.81</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	-351.12
Total Accounts Payable	<u>-351.12</u>
Other Current Liabilities	
2100 · Payroll Liabilities	1,663.48
21800 · FICA & Withholding Payable	-612.99
21825 · Child Support Payable	-258.59
21950 · Due to Capital Projects Fund	26,419.48
Total Other Current Liabilities	<u>27,211.38</u>
Total Current Liabilities	<u>26,860.26</u>
Total Liabilities	26,860.26
Equity	
27000 · Fund Balance - Reserved for Inv	34,815.23
27100 · Fund Balance - Undesignated	1,640,922.18
Net Income	274,320.14
Total Equity	<u>1,950,057.55</u>
TOTAL LIABILITIES & EQUITY	<u>1,976,917.81</u>

Flagler Estates Road and Water Control District

Balance Sheet

As of April 30, 2015

	Apr 30, 15
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	
10100 · Cash-CCB General Fund-5401	1,037,378.06
10105 · CCB Emergency Reserve-3101	452,425.41
10110 · CCB Operating Reserve-5601	311,300.44
10125 · Cash - State Board of Admin	107,713.10
10200 · Petty Cash	501.68
Total 10000 · CASH	1,909,318.69
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	1,908,628.58
Other Current Assets	
15500 · Prepaid Expenses	33,474.00
Total Other Current Assets	33,474.00
Total Current Assets	1,942,102.58
Other Assets	
15700 · Inventory	34,815.23
Total Other Assets	34,815.23
TOTAL ASSETS	1,976,917.81
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	-351.12
Total Accounts Payable	-351.12
Other Current Liabilities	
2100 · Payroll Liabilities	
2100 · Payroll Liabilities - Other	1,663.48
Total 2100 · Payroll Liabilities	1,663.48
21800 · FICA & Withholding Payable	-612.99
21825 · Child Support Payable	-258.59
21950 · Due to Capital Projects Fund	26,419.48
Total Other Current Liabilities	27,211.38
Total Current Liabilities	26,860.26
Total Liabilities	26,860.26
Equity	
27000 · Fund Balance - Reserved for Inv	34,815.23
27100 · Fund Balance - Undesignated	1,640,922.18
Net Income	274,320.14
Total Equity	1,950,057.55
TOTAL LIABILITIES & EQUITY	1,976,917.81

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Accrual Basis

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

	<u>Apr 15</u>	<u>Oct '14 - Apr 15</u>
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	79,449.46	670,093.81
33825 · Excess Fees - St Johns County	2,488.19	9,230.31
34190 · Culvert Permit Fees	0.00	375.00
34195 · Culvert Installation - Packages	5,471.93	17,796.31
34197 · Copies, Maps and Other	0.00	141.84
34199 · Move On/Off Permit	0.00	255.00
36110 · Interest Earned Capital City	72.66	493.06
36120 · Interest Earned - SBA	16.97	109.01
36132 · Interest Income - St Johns	49.64	54.73
36400 · Sales of Equipment	0.00	900.00
36990 · Miscellaneous Revenues	40.32	12,156.98
Total Income	<u>87,589.17</u>	<u>711,606.05</u>
Gross Profit	87,589.17	711,606.05
Expense		
51000 · Personal Services	35,418.36	238,350.27
53000 · Operating Expenses	14,504.25	176,149.46
56000 · Capital Outlay	0.00	22,370.98
6560 · Payroll Expenses	0.00	415.28
66900 · Reconciliation Discrepancies	0.00	-0.08
Total Expense	<u>49,922.61</u>	<u>437,285.91</u>
Net Ordinary Income	<u>37,666.56</u>	<u>274,320.14</u>
Net Income	<u><u>37,666.56</u></u>	<u><u>274,320.14</u></u>

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Accrual Basis

Flagler Estates Road and Water Control District

Profit & Loss

April 2015

	Apr 15	Oct '14 - Apr 15
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	79,449.46	670,093.81
33825 · Excess Fees - St Johns County	2,488.19	9,230.31
34190 · Culvert Permit Fees	0.00	375.00
34195 · Culvert Installation - Packages	5,471.93	17,796.31
34197 · Copies, Maps and Other	0.00	141.84
34199 · Move On/Off Permit	0.00	255.00
36110 · Interest Earned Capital City	72.66	493.06
36120 · Interest Earned - SBA	16.97	109.01
36132 · Interest Income - St Johns	49.64	54.73
36400 · Sales of Equipment	0.00	900.00
36990 · Miscellaneous Revenues	40.32	12,156.98
Total Income	87,589.17	711,606.05
Gross Profit	87,589.17	711,606.05
Expense		
51000 · Personal Services		
51100 · Supervisors Fees	78.13	436.48
51200 · Salary and Wages	25,708.82	143,078.17
51210 · Vacation	1,761.63	12,601.22
51220 · Sick	475.65	3,173.60
51230 · Holiday	0.00	6,698.00
52100 · FICA Taxes	1,718.55	10,190.67
52150 · Payroll Taxes - Medicare	401.93	2,383.32
52200 · Retirement	0.00	18,000.00
52300 · Life and Health Insurance		
52300 · Life and Health Insurance - Other	5,218.20	38,898.20
Total 52300 · Life and Health Insurance	5,218.20	38,898.20
52400 · Unemployment Compensation	55.45	1,083.61
52450 · Workers Compensation Insurance	0.00	1,727.00
52460 · Drug & Alcohol Testing	0.00	80.00
Total 51000 · Personal Services	35,418.36	238,350.27
53000 · Operating Expenses		
53131 · Services - Engineering	0.00	187.50
53132 · Vegetation Control	2,317.14	11,042.92
53154 · Legal	2,083.33	14,583.31
53155 · Legal Advertisement	42.54	250.65
53200 · Accounting	1,417.50	7,165.94
54000 · Travel & Per Diem	163.52	562.44
54010 · Continuing Education & Seminars	0.00	187.00
54100 · Telephone	0.00	3,085.12
54251 · Postage	0.00	248.58
54252 · Fuel & Oil	611.67	31,429.91
54300 · Utilities		
75168 · FPL	0.00	138.84
54300 · Utilities - Other	0.00	1,837.37
Total 54300 · Utilities	0.00	1,976.21
54500 · Insurance	0.00	610.00
54600 · Shop Expense	0.00	10,434.63
54658 · Equipment Rental	0.00	433.92
54659 · Equipment Maintenance		
54660 · Computers	330.00	655.00
54659 · Equipment Maintenance - Other	5,919.64	31,475.57
Total 54659 · Equipment Maintenance	6,249.64	32,130.57

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Accrual Basis

Flagler Estates Road and Water Control District

Profit & Loss

April 2015

	Apr 15	Oct '14 - Apr 15
55152 · Office Supplies	0.00	3,152.26
55153 · Admin Fees, Licenses, Permits	0.00	2,756.85
55154 · Facility Maintenance & Repairs	0.00	15,713.18
55225 · Collection Expense-St Johns	818.83	6,550.32
55230 · Collection Discounts - SJC	54.65	20,272.29
55275 · Collection Expense - SJPA	0.00	11,100.34
55459 · Other Current Charges	745.43	2,150.52
53000 · Operating Expenses - Other	0.00	125.00
Total 53000 · Operating Expenses	14,504.25	176,149.46
56000 · Capital Outlay		
56466 · Drainage Control	0.00	9,203.78
56467 · Road repairs	0.00	12,877.00
56468 · Signage	0.00	290.20
Total 56000 · Capital Outlay	0.00	22,370.98
6560 · Payroll Expenses	0.00	415.28
66900 · Reconciliation Discrepancies	0.00	-0.08
Total Expense	49,922.61	437,285.91
Net Ordinary Income	37,666.56	274,320.14
Net Income	37,666.56	274,320.14

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Accrual Basis

Flagler Estates Road and Water Control District

Profit & Loss

February through April 2015

	Feb 15	Mar 15	Apr 15	TOTAL
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	45,110.61	49,046.77	79,449.46	173,606.84
33825 · Excess Fees - St Johns County	0.00	0.00	2,488.19	2,488.19
34190 · Culvert Permit Fees	125.00	250.00	0.00	375.00
34195 · Culvert Installation - Packages	2,298.60	4,695.07	5,471.93	12,465.60
34197 · Copies, Maps and Other	0.00	114.84	0.00	114.84
34199 · Move On/Off Permit	85.00	85.00	0.00	170.00
36110 · Interest Earned Capital City	68.31	74.98	72.66	215.95
36120 · Interest Earned - SBA	15.64	16.81	16.97	49.42
36132 · Interest Income - St Johns	0.00	0.00	49.64	49.64
36400 · Sales of Equipment	900.00	0.00	0.00	900.00
36990 · Miscellaneous Revenues	0.00	11,959.47	40.32	11,999.79
Total Income	<u>48,603.16</u>	<u>66,242.94</u>	<u>87,589.17</u>	<u>202,435.27</u>
Gross Profit	48,603.16	66,242.94	87,589.17	202,435.27
Expense				
51000 · Personal Services	29,717.51	29,938.76	35,418.36	95,074.63
53000 · Operating Expenses	13,923.02	46,987.51	14,504.25	75,414.78
56000 · Capital Outlay	12,877.00	4,022.75	0.00	16,899.75
6560 · Payroll Expenses	0.00	70.00	0.00	70.00
Total Expense	<u>56,517.53</u>	<u>81,019.02</u>	<u>49,922.61</u>	<u>187,459.16</u>
Net Ordinary Income	<u>-7,914.37</u>	<u>-14,776.08</u>	<u>37,666.56</u>	<u>14,976.11</u>
Net Income	<u><u>-7,914.37</u></u>	<u><u>-14,776.08</u></u>	<u><u>37,666.56</u></u>	<u><u>14,976.11</u></u>

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Accrual Basis

Flagler Estates Road and Water Control District Profit & Loss

February through April 2015

	Feb 15	Mar 15	Apr 15	TOTAL
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	45,110.61	49,046.77	79,449.46	173,606.84
33825 · Excess Fees - St Johns County	0.00	0.00	2,488.19	2,488.19
34190 · Culvert Permit Fees	125.00	250.00	0.00	375.00
34195 · Culvert Installation - Packages	2,298.60	4,695.07	5,471.93	12,465.60
34197 · Copies, Maps and Other	0.00	114.84	0.00	114.84
34199 · Move On/Off Permit	85.00	85.00	0.00	170.00
36110 · Interest Earned Capital City	68.31	74.98	72.66	215.95
36120 · Interest Earned - SBA	15.64	16.81	16.97	49.42
36132 · Interest Income - St Johns	0.00	0.00	49.64	49.64
36400 · Sales of Equipment	900.00	0.00	0.00	900.00
36990 · Miscellaneous Revenues	0.00	11,959.47	40.32	11,999.79
Total Income	48,603.16	66,242.94	87,589.17	202,435.27
Gross Profit	48,603.16	66,242.94	87,589.17	202,435.27
Expense				
51000 · Personal Services				
51100 · Supervisors Fees	0.00	109.59	78.13	187.72
51200 · Salary and Wages	20,542.50	20,931.74	25,708.82	67,183.06
51210 · Vacation	1,941.07	1,085.22	1,761.63	4,787.92
51220 · Sick	7.64	175.35	475.65	658.64
52100 · FICA Taxes	1,379.28	1,367.52	1,718.55	4,465.35
52150 · Payroll Taxes - Medicare	322.57	319.82	401.93	1,044.32
52300 · Life and Health Insurance				
52300 · Life and Health Insurance - Other	5,218.20	5,810.90	5,218.20	16,247.30
Total 52300 · Life and Health Insurance	5,218.20	5,810.90	5,218.20	16,247.30
52400 · Unemployment Compensation	306.25	138.62	55.45	500.32
Total 51000 · Personal Services	29,717.51	29,938.76	35,418.36	95,074.63
53000 · Operating Expenses				
53132 · Vegetation Control	0.00	0.00	2,317.14	2,317.14
53154 · Legal	2,083.33	2,083.33	2,083.33	6,249.99
53155 · Legal Advertisement	0.00	0.00	42.54	42.54
53200 · Accounting	786.69	641.75	1,417.50	2,845.94
54000 · Travel & Per Diem	153.08	78.96	163.52	395.56
54010 · Continuing Education & Seminars	0.00	187.00	0.00	187.00
54100 · Telephone	216.95	370.14	0.00	587.09
54251 · Postage	60.50	0.00	0.00	60.50
54252 · Fuel & Oil	3,460.08	9,637.51	611.67	13,709.26
54300 · Utilities				
54300 · Utilities - Other	20.40	688.49	0.00	708.89
Total 54300 · Utilities	20.40	688.49	0.00	708.89
54500 · Insurance	610.00	0.00	0.00	610.00
54600 · Shop Expense	579.59	831.36	0.00	1,410.95
54659 · Equipment Maintenance				
54660 · Computers	0.00	325.00	330.00	655.00
54659 · Equipment Maintenance - Other	3,049.34	7,769.31	5,919.64	16,738.29
Total 54659 · Equipment Maintenance	3,049.34	8,094.31	6,249.64	17,393.29
55152 · Office Supplies	159.39	131.70	0.00	291.09
55153 · Admin Fees, Licenses, Permits	81.85	0.00	0.00	81.85
55154 · Facility Maintenance & Repairs	550.45	11,808.82	0.00	12,359.27
55225 · Collection Expense-St Johns	441.16	484.76	818.83	1,744.75
55230 · Collection Discounts - SJC	994.31	570.76	54.65	1,619.72
55275 · Collection Expense - SJPA	0.00	11,100.34	0.00	11,100.34
55459 · Other Current Charges	675.90	153.28	745.43	1,574.61
53000 · Operating Expenses - Other	0.00	125.00	0.00	125.00
Total 53000 · Operating Expenses	13,923.02	46,987.51	14,504.25	75,414.78
56000 · Capital Outlay				
56466 · Drainage Control	0.00	4,022.75	0.00	4,022.75
56467 · Road repairs	12,877.00	0.00	0.00	12,877.00
Total 56000 · Capital Outlay	12,877.00	4,022.75	0.00	16,899.75
6560 · Payroll Expenses	0.00	70.00	0.00	70.00
Total Expense	56,517.53	81,019.02	49,922.61	187,459.16
Net Ordinary Income	-7,914.37	-14,776.08	37,666.56	14,976.11
Net Income	-7,914.37	-14,776.08	37,666.56	14,976.11

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Accrual Basis

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

	<u>Apr 15</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	79,449.46	4,280.38	75,169.08
33825 · Excess Fees - St Johns County	2,488.19		
34190 · Culvert Permit Fees	0.00	31.25	-31.25
34195 · Culvert Installation - Packages	5,471.93	532.00	4,939.93
34197 · Copies, Maps and Other	0.00	5.97	-5.97
34199 · Move On/Off Permit	0.00	75.00	-75.00
36110 · Interest Earned Capital City	72.66	110.88	-38.22
36120 · Interest Earned - SBA	16.97	6.86	10.11
36132 · Interest Income - St Johns	49.64	0.00	49.64
36990 · Miscellaneous Revenues	40.32	5.08	35.24
Total Income	<u>87,589.17</u>	<u>5,047.42</u>	<u>82,541.75</u>
Gross Profit	87,589.17	5,047.42	82,541.75
Expense			
51000 · Personal Services	35,418.36	32,106.86	3,311.50
53000 · Operating Expenses	14,504.25	32,456.00	-17,951.75
Total Expense	<u>49,922.61</u>	<u>64,562.86</u>	<u>-14,640.25</u>
Net Ordinary Income	<u>37,666.56</u>	<u>-59,515.44</u>	<u>97,182.00</u>
Net Income	<u><u>37,666.56</u></u>	<u><u>-59,515.44</u></u>	<u><u>97,182.00</u></u>

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Accrual Basis

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

	Apr 15	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	79,449.46	4,280.38	75,169.08
33825 · Excess Fees - St Johns County	2,488.19		
34190 · Culvert Permit Fees	0.00	31.25	-31.25
34195 · Culvert Installation - Packages	5,471.93	532.00	4,939.93
34197 · Copies, Maps and Other	0.00	5.97	-5.97
34199 · Move On/Off Permit	0.00	75.00	-75.00
36110 · Interest Earned Capital City	72.66	110.88	-38.22
36120 · Interest Earned - SBA	16.97	6.86	10.11
36132 · Interest Income - St Johns	49.64	0.00	49.64
36990 · Miscellaneous Revenues	40.32	5.08	35.24
Total Income	87,589.17	5,047.42	82,541.75
Gross Profit	87,589.17	5,047.42	82,541.75
Expense			
51000 · Personal Services			
51100 · Supervisors Fees	78.13	59.49	18.64
51200 · Salary and Wages	25,708.82	21,422.48	4,286.34
51210 · Vacation	1,761.63	1,852.36	-90.73
51220 · Sick	475.65	205.02	270.63
51400 · Overtime Pay	0.00	137.40	-137.40
52100 · FICA Taxes	1,718.55	1,457.64	260.91
52150 · Payroll Taxes - Medicare	401.93	340.90	61.03
52300 · Life and Health Insurance			
52300 · Life and Health Insurance - Other	5,218.20	4,732.34	485.86
Total 52300 · Life and Health Insurance	5,218.20	4,732.34	485.86
52400 · Unemployment Compensation	55.45	51.08	4.37
52450 · Workers Compensation Insurance	0.00	1,848.15	-1,848.15
Total 51000 · Personal Services	35,418.36	32,106.86	3,311.50
53000 · Operating Expenses			
53132 · Vegetation Control	2,317.14	0.00	2,317.14
53154 · Legal	2,083.33	2,052.50	30.83
53155 · Legal Advertisement	42.54	670.20	-627.66
53200 · Accounting	1,417.50	1,103.30	314.20
54000 · Travel & Per Diem	163.52	38.25	125.27
54010 · Continuing Education & Seminars	0.00	317.87	-317.87
54100 · Telephone	0.00	899.50	-899.50
54252 · Fuel & Oil	611.67	7,728.00	-7,116.33
54300 · Utilities			
54300 · Utilities - Other	0.00	452.00	-452.00
Total 54300 · Utilities	0.00	452.00	-452.00
54600 · Shop Expense	0.00	711.60	-711.60
54659 · Equipment Maintenance			
54660 · Computers	330.00		
54659 · Equipment Maintenance - Other	5,919.64	5,449.50	470.14
Total 54659 · Equipment Maintenance	6,249.64	5,449.50	800.14
55152 · Office Supplies	0.00	612.90	-612.90
55154 · Facility Maintenance & Repairs	0.00	258.78	-258.78
55225 · Collection Expense-St Johns	818.83	57.60	761.23
55230 · Collection Discounts - SJC	54.65	0.00	54.65
55275 · Collection Expense - SJPA	0.00	12,000.00	-12,000.00
55459 · Other Current Charges	745.43	104.00	641.43
Total 53000 · Operating Expenses	14,504.25	32,456.00	-17,951.75
Total Expense	49,922.61	64,562.86	-14,640.25
Net Ordinary Income	37,666.56	-59,515.44	97,182.00
Net Income	37,666.56	-59,515.44	97,182.00

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Accrual Basis

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

	<u>Oct '14 - Apr 15</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	670,093.81	661,398.01	8,695.80
33825 · Excess Fees - St Johns County	9,230.31		
34190 · Culvert Permit Fees	375.00	62.50	312.50
34195 · Culvert Installation - Packages	17,796.31	2,576.88	15,219.43
34197 · Copies, Maps and Other	141.84	113.89	27.95
34199 · Move On/Off Permit	255.00	150.00	105.00
36110 · Interest Earned Capital City	493.06	730.80	-237.74
36120 · Interest Earned - SBA	109.01	109.92	-0.91
36132 · Interest Income - St Johns	54.73	100.00	-45.27
36400 · Sales of Equipment	900.00		
36990 · Miscellaneous Revenues	12,156.98	130.54	12,026.44
Total Income	<u>711,606.05</u>	<u>665,372.54</u>	<u>46,233.51</u>
Gross Profit	711,606.05	665,372.54	46,233.51
Expense			
51000 · Personal Services	238,350.27	259,185.37	-20,835.10
53000 · Operating Expenses	176,149.46	170,777.24	5,372.22
56000 · Capital Outlay	22,370.98	49,000.00	-26,629.02
6560 · Payroll Expenses	415.28		
66900 · Reconciliation Discrepancies	-0.08		
Total Expense	<u>437,285.91</u>	<u>478,962.61</u>	<u>-41,676.70</u>
Net Ordinary Income	<u>274,320.14</u>	<u>186,409.93</u>	<u>87,910.21</u>
Net Income	<u><u>274,320.14</u></u>	<u><u>186,409.93</u></u>	<u><u>87,910.21</u></u>

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Accrual Basis

Flagler Estates Road and Water Control District

Budget vs. Actual

October 2014 through April 2015

	Oct '14 - Apr 15	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	670,093.81	661,398.01	8,695.80
33825 · Excess Fees - St Johns County	9,230.31		
34190 · Culvert Permit Fees	375.00	62.50	312.50
34195 · Culvert Installation - Packages	17,796.31	2,576.88	15,219.43
34197 · Copies, Maps and Other	141.84	113.89	27.95
34199 · Move On/Off Permit	255.00	150.00	105.00
36110 · Interest Earned Capital City	493.06	730.80	-237.74
36120 · Interest Earned - SBA	109.01	109.92	-0.91
36132 · Interest Income - St Johns	54.73	100.00	-45.27
36400 · Sales of Equipment	900.00		
36990 · Miscellaneous Revenues	12,156.98	130.54	12,026.44
Total Income	711,606.05	665,372.54	46,233.51
Gross Profit	711,606.05	665,372.54	46,233.51
Expense			
51000 · Personal Services			
51100 · Supervisors Fees	436.48	504.45	-67.97
51200 · Salary and Wages	143,078.17	155,713.48	-12,635.31
51210 · Vacation	12,601.22	8,881.74	3,719.48
51220 · Sick	3,173.60	2,126.83	1,046.77
51230 · Holiday	6,698.00	6,946.83	-248.83
51400 · Overtime Pay	0.00	961.76	-961.76
52100 · FICA Taxes	10,190.67	10,869.83	-679.16
52150 · Payroll Taxes - Medicare	2,383.32	2,541.73	-158.41
52200 · Retirement	18,000.00	18,000.00	0.00
52300 · Life and Health Insurance			
52300 · Life and Health Insurance - Other	38,898.20	35,777.99	3,120.21
Total 52300 · Life and Health Insurance	38,898.20	35,777.99	3,120.21
52400 · Unemployment Compensation	1,083.61	2,057.03	-973.42
52450 · Workers Compensation Insurance	1,727.00	14,803.70	-13,076.70
52460 · Drug & Alcohol Testing	80.00		
Total 51000 · Personal Services	238,350.27	259,185.37	-20,835.10
53000 · Operating Expenses			
53131 · Services - Engineering	187.50	457.28	-269.78
53132 · Vegetation Control	11,042.92	0.00	11,042.92
53133 · Surveying	0.00	2,000.00	-2,000.00
53154 · Legal	14,583.31	14,367.50	215.81
53155 · Legal Advertisement	250.65	788.40	-537.75
53200 · Accounting	7,165.94	9,431.60	-2,265.66
54000 · Travel & Per Diem	562.44	755.85	-193.41
54010 · Continuing Education & Seminars	187.00	1,250.00	-1,063.00
54100 · Telephone	3,085.12	2,477.65	607.47
54251 · Postage	248.58	5,000.00	-4,751.42
54252 · Fuel & Oil	31,429.91	49,560.00	-18,130.09
54300 · Utilities			
75168 · FPL	138.84		
54300 · Utilities - Other	1,837.37	2,238.00	-400.63
Total 54300 · Utilities	1,976.21	2,238.00	-261.79
54500 · Insurance	610.00	406.00	204.00
54600 · Shop Expense	10,434.63	7,566.00	2,868.63
54658 · Equipment Rental	433.92	1,000.00	-566.08
54659 · Equipment Maintenance			
54660 · Computers	655.00	2,000.00	-1,345.00
54659 · Equipment Maintenance - Other	31,475.57	24,340.50	7,135.07
Total 54659 · Equipment Maintenance	32,130.57	26,340.50	5,790.07
55152 · Office Supplies	3,152.26	2,006.10	1,146.16
55153 · Admin Fees, Licenses, Permits	2,756.85	2,107.80	649.05
55154 · Facility Maintenance & Repairs	15,713.18	2,020.46	13,692.72
55225 · Collection Expense-St Johns	6,550.32	6,600.80	-50.48
55230 · Collection Discounts - SJC	20,272.29	20,502.05	-229.76
55275 · Collection Expense - SJPA	11,100.34	12,000.00	-899.66
55459 · Other Current Charges	2,150.52	1,901.25	249.27
53000 · Operating Expenses - Other	125.00		
Total 53000 · Operating Expenses	176,149.46	170,777.24	5,372.22

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Accrual Basis

Flagler Estates Road and Water Control District

Budget vs. Actual

October 2014 through April 2015

	Oct '14 - Apr 15	Budget	\$ Over Budget
56000 · Capital Outlay			
56464 · Machinery & Equipment	0.00	18,000.00	-18,000.00
56466 · Drainage Control	9,203.78	20,000.00	-10,796.22
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	22,370.98	49,000.00	-26,629.02
6560 · Payroll Expenses	415.28		
66900 · Reconciliation Discrepancies	-0.08		
Total Expense	437,285.91	478,962.61	-41,676.70
Net Ordinary Income	274,320.14	186,409.93	87,910.21
Net Income	274,320.14	186,409.93	87,910.21

FERWCD - Capital Projects Fund
Balance Sheet
As of April 30, 2015

	<u>Apr 30, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
10120 · CCB Capital Improvement Fund	580,034.70
Total Checking/Savings	<u>580,034.70</u>
Other Current Assets	
Inventory	156,390.00
12000 · Due From General Fund	26,419.32
Total Other Current Assets	<u>182,809.32</u>
Total Current Assets	<u>762,844.02</u>
TOTAL ASSETS	<u>762,844.02</u>
LIABILITIES & EQUITY	
Equity	
Reserve for Inventory	156,390.00
32000 · Retained Earnings-Fund Balance	554,385.08
Net Income	<u>52,068.94</u>
Total Equity	<u>762,844.02</u>
TOTAL LIABILITIES & EQUITY	<u>762,844.02</u>

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Accrual Basis

FERWCD - Capital Projects Fund
Profit & Loss
April 2015

	<u>Apr 15</u>	<u>Oct '14 - Apr 15</u>
Ordinary Income/Expense		
Income		
31125 · CIP Assessment Collections	25,893.23	218,687.72
36120 · Interest Income - CCB	23.43	147.80
Total Income	<u>25,916.66</u>	<u>218,835.52</u>
Expense		
53131 · Engineering Services	0.00	500.00
55230 · SJC - Collection Exp	-810.92	91.20
55235 · SJC Assessment Discount	17.81	6,606.93
55275 · Collection Expense	266.86	319.97
56460 · Paving and Stabilization	0.00	158,925.00
Total Expense	<u>-526.25</u>	<u>166,443.10</u>
Net Ordinary Income	26,442.91	52,392.42
Other Income/Expense		
Other Income		
31130 · Excess Fees - SJC	0.00	-323.48
Total Other Income	<u>0.00</u>	<u>-323.48</u>
Net Other Income	0.00	-323.48
Net Income	<u><u>26,442.91</u></u>	<u><u>52,068.94</u></u>

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

	<u>Oct '14 - Apr 15</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
31125 · CIP Assessment Collections	218,687.72	258,350.00	-39,662.28
36120 · Interest Income - CCB	147.80		
Total Income	<u>218,835.52</u>	<u>258,350.00</u>	<u>-39,514.48</u>
Expense			
53131 · Engineering Services	500.00		
55230 · SJC - Collection Exp	91.20		
55235 · SJC Assessment Discount	6,606.93		
55275 · Collection Expense	319.97		
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>166,443.10</u>	<u>370,000.00</u>	<u>-203,556.90</u>
Net Ordinary Income	<u>52,392.42</u>	<u>-111,650.00</u>	<u>164,042.42</u>
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>	<u>0.00</u>	<u>-323.48</u>
Net Income	<u><u>52,068.94</u></u>	<u><u>-111,650.00</u></u>	<u><u>163,718.94</u></u>