

Flagler Estates Road and Water Control District

02/04/16

Balance Sheet

Accrual Basis

As of January 31, 2016

	Jan 31, 16
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	1,908,605.28
10126 · State Board of Admin - B Pool	-690.11
Total Checking/Savings	1,907,915.17
Other Current Assets	
15500 · Prepaid Expenses	33,474.00
Total Other Current Assets	33,474.00
Total Current Assets	1,941,389.17
Other Assets	
15700 · Inventory	34,815.23
Total Other Assets	34,815.23
TOTAL ASSETS	1,976,204.40
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	-267.09
Total Accounts Payable	-267.09
Other Current Liabilities	
2100 · Payroll Liabilities	-24.05
21800 · FICA & Withholding Payable	-612.47
21825 · Child Support Payable	-258.59
21950 · Due to Capital Projects Fund	17,918.29
Total Other Current Liabilities	17,023.18
Total Current Liabilities	16,756.09
Total Liabilities	16,756.09
Equity	
27000 · Fund Balance - Reserved for Inv	34,815.23
27100 · Fund Balance - Undesignated	1,681,785.24
Net Income	242,847.84
Total Equity	1,959,448.31
TOTAL LIABILITIES & EQUITY	1,976,204.40

Flagler Estates Road and Water Control District

02/04/16

Balance Sheet

Accrual Basis

As of January 31, 2016

	Jan 31, 16
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	
10100 · Cash-CCB General Fund-5401	1,034,777.63
10105 · CCB Emergency Reserve-3101	452,596.45
10110 · CCB Operating Reserve-5601	311,418.12
10125 · Cash - State Board of Admin	109,311.40
10200 · Petty Cash	501.68
Total 10000 · CASH	1,908,605.28
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	1,907,915.17
Other Current Assets	
15500 · Prepaid Expenses	33,474.00
Total Other Current Assets	33,474.00
Total Current Assets	1,941,389.17
Other Assets	
15700 · Inventory	34,815.23
Total Other Assets	34,815.23
TOTAL ASSETS	1,976,204.40
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	-267.09
Total Accounts Payable	-267.09
Other Current Liabilities	
2100 · Payroll Liabilities	
2100 · Payroll Liabilities - Other	-24.05
Total 2100 · Payroll Liabilities	-24.05
21800 · FICA & Withholding Payable	-612.47
21825 · Child Support Payable	-258.59
21950 · Due to Capital Projects Fund	17,918.29
Total Other Current Liabilities	17,023.18
Total Current Liabilities	16,756.09
Total Liabilities	16,756.09
Equity	
27000 · Fund Balance - Reserved for Inv	34,815.23
27100 · Fund Balance - Undesignated	1,681,785.24
Net Income	242,847.84
Total Equity	1,959,448.31
TOTAL LIABILITIES & EQUITY	1,976,204.40

Profit & Loss

January 2016

	Jan 16	Oct '15 - Jan 16
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	65,100.84	464,313.41
33825 · Excess Fees - St Johns County	2,154.26	6,985.36
34190 · Culvert Permit Fees	0.00	125.00
34195 · Culvert Installation - Packages	788.75	8,624.24
34196 · Maintenance, Repairs & Damages	67.30	74.26
34197 · Copies, Maps and Other	2.25	31.50
34199 · Move On/Off Permit	85.00	85.00
36110 · Interest Earned Capital City	78.21	283.37
36120 · Interest Earned - SBA	0.00	81.62
36132 · Interest Income - St Johns	40.06	40.06
36990 · Miscellaneous Revenues	42.56	85.12
Total Income	68,359.23	480,728.94
Gross Profit	68,359.23	480,728.94
Expense		
51000 · Personal Services	36,333.65	159,939.56
53000 · Operating Expenses	14,491.34	67,201.25
56000 · Capital Outlay	2,750.75	10,670.29
6560 · Payroll Expenses	0.00	70.00
Total Expense	53,575.74	237,881.10
Net Ordinary Income	14,783.49	242,847.84
Net Income	14,783.49	242,847.84

Flagler Estates Road and Water Control District

02/04/16

Profit & Loss

Accrual Basis

January 2016

	Jan 16	Oct '15 - Jan 16
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	65,100.84	464,313.41
33825 · Excess Fees - St Johns County	2,154.26	6,985.36
34190 · Culvert Permit Fees	0.00	125.00
34195 · Culvert Installation - Packages	788.75	8,624.24
34196 · Maintenance, Repairs & Damages	67.30	74.26
34197 · Copies, Maps and Other	2.25	31.50
34199 · Move On/Off Permit	85.00	85.00
36110 · Interest Earned Capital City	78.21	283.37
36120 · Interest Earned - SBA	0.00	81.62
36132 · Interest Income - St Johns	40.06	40.06
36990 · Miscellaneous Revenues	42.56	85.12
Total Income	68,359.23	480,728.94
Gross Profit	68,359.23	480,728.94
Expense		
51000 · Personal Services		
51100 · Supervisors Fees	146.89	423.15
51200 · Salary and Wages	17,161.59	85,870.17
51210 · Vacation	7,617.92	31,552.43
51220 · Sick	155.60	1,136.80
51230 · Holiday	2,630.20	6,763.90
52100 · FICA Taxes	1,700.49	7,729.21
52150 · Payroll Taxes - Medicare	397.69	1,807.63
52300 · Life and Health Insurance		
52355 · Dependent Medical Ins	-2,793.62	-2,793.62
52300 · Life and Health Insurance - Other	8,823.36	26,191.63
Total 52300 · Life and Health Insurance	6,029.74	23,398.01
52400 · Unemployment Compensation	493.53	529.26
52450 · Workers Compensation Insurance	0.00	694.00
52460 · Drug & Alcohol Testing	0.00	35.00
Total 51000 · Personal Services	36,333.65	159,939.56
53000 · Operating Expenses		
53131 · Services - Engineering	0.00	346.74
53154 · Legal	2,083.33	6,249.99
53155 · Legal Advertisement	0.00	324.78
53200 · Accounting	750.00	3,611.25
54000 · Travel & Per Diem	66.96	362.54
54100 · Telephone	271.03	2,482.59
54251 · Postage	0.00	128.69
54252 · Fuel & Oil	2,558.05	13,996.63
54300 · Utilities		
54300 · Utilities - Other	309.80	945.89
Total 54300 · Utilities	309.80	945.89
54600 · Shop Expense	100.35	2,073.72
54658 · Equipment Rental	0.00	433.92
54659 · Equipment Maintenance		
54659 · Equipment Maintenance - Other	4,358.19	10,475.50
Total 54659 · Equipment Maintenance	4,358.19	10,475.50
55152 · Office Supplies	81.97	1,311.04
55153 · Admin Fees, Licenses, Permits	669.94	844.94
55154 · Facility Maintenance & Repairs	267.41	1,069.73
55225 · Collection Expense-St Johns	649.64	4,504.04
55230 · Collection Discounts - SJC	2,292.06	17,731.07
55459 · Other Current Charges	32.61	308.19
Total 53000 · Operating Expenses	14,491.34	67,201.25
56000 · Capital Outlay		

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Flagler Estates Road and Water Control District

02/04/16

Profit & Loss

Accrual Basis

January 2016

	Jan 16	Oct '15 - Jan 16
56466 · Drainage Control	2,750.75	10,670.29
Total 56000 · Capital Outlay	2,750.75	10,670.29
6560 · Payroll Expenses	0.00	70.00
Total Expense	53,575.74	237,881.10
Net Ordinary Income	14,783.49	242,847.84
Net Income	14,783.49	242,847.84

Flagler Estates Road and Water Control District

Profit & Loss

02/04/16

Accrual Basis

November 2015 through January 2016

	Nov 15	Dec 15	Jan 16	TOTAL
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	190,338.29	200,274.86	65,100.84	455,713.99
33825 · Excess Fees - St Johns County	63.44	-2.09	2,154.26	2,215.61
34190 · Culvert Permit Fees	0.00	125.00	0.00	125.00
34195 · Culvert Installation - Packages	989.90	4,556.99	788.75	6,335.64
34196 · Maintenance, Repairs & Damages	0.00	6.96	67.30	74.26
34197 · Copies, Maps and Other	22.50	4.50	2.25	29.25
34199 · Move On/Off Permit	0.00	0.00	85.00	85.00
36110 · Interest Earned Capital City	63.96	76.61	78.21	218.78
36120 · Interest Earned - SBA	23.91	32.94	0.00	56.85
36132 · Interest Income - St Johns	0.00	0.00	40.06	40.06
36990 · Miscellaneous Revenues	0.00	0.00	42.56	42.56
Total Income	191,502.00	205,075.77	68,359.23	464,937.00
Gross Profit	191,502.00	205,075.77	68,359.23	464,937.00
Expense				
51000 · Personal Services	28,466.49	36,234.34	36,333.65	101,034.48
53000 · Operating Expenses	15,063.36	23,709.89	14,491.34	53,264.59
56000 · Capital Outlay	2,518.00	3,489.70	2,750.75	8,758.45
6560 · Payroll Expenses	70.00	0.00	0.00	70.00
Total Expense	46,117.85	63,433.93	53,575.74	163,127.52
Net Ordinary Income	145,384.15	141,641.84	14,783.49	301,809.48
Net Income	<u>145,384.15</u>	<u>141,641.84</u>	<u>14,783.49</u>	<u>301,809.48</u>

Flagler Estates Road and Water Control District Profit & Loss

November 2015 through January 2016

	Nov 15	Dec 15	Jan 16	TOTAL
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	190,338.29	200,274.86	65,100.84	455,713.99
33825 · Excess Fees - St Johns County	63.44	-2.09	2,154.26	2,215.61
34190 · Culvert Permit Fees	0.00	125.00	0.00	125.00
34195 · Culvert Installation - Packages	989.90	4,556.99	788.75	6,335.64
34196 · Maintenance, Repairs & Damages	0.00	6.96	67.30	74.26
34197 · Copies, Maps and Other	22.50	4.50	2.25	29.25
34199 · Move On/Off Permit	0.00	0.00	85.00	85.00
36110 · Interest Earned Capital City	63.96	76.61	78.21	218.78
36120 · Interest Earned - SBA	23.91	32.94	0.00	56.85
36132 · Interest Income - St Johns	0.00	0.00	40.06	40.06
36990 · Miscellaneous Revenues	0.00	0.00	42.56	42.56
Total Income	191,502.00	205,075.77	68,359.23	464,937.00
Gross Profit	191,502.00	205,075.77	68,359.23	464,937.00
Expense				
51000 · Personal Services				
51100 · Supervisors Fees	95.00	87.51	146.89	329.40
51200 · Salary and Wages	19,127.34	23,123.62	17,161.59	59,412.55
51210 · Vacation	526.60	1,491.85	7,617.92	9,636.37
51220 · Sick	142.68	91.18	155.60	389.46
51230 · Holiday	1,377.90	2,755.80	2,630.20	6,763.90
52100 · FICA Taxes	1,303.53	1,692.86	1,700.49	4,696.88
52150 · Payroll Taxes - Medicare	304.87	395.90	397.69	1,098.46
52300 · Life and Health Insurance				
52355 · Dependent Medical Ins	0.00	0.00	-2,793.62	-2,793.62
52300 · Life and Health Insurance - Other	5,586.59	5,859.59	8,823.36	20,269.54
Total 52300 · Life and Health Insurance	5,586.59	5,859.59	6,029.74	17,475.92
52400 · Unemployment Compensation	1.98	7.03	493.53	502.54
52450 · Workers Compensation Insurance	0.00	694.00	0.00	694.00
52460 · Drug & Alcohol Testing	0.00	35.00	0.00	35.00
Total 51000 · Personal Services	28,466.49	36,234.34	36,333.65	101,034.48
53000 · Operating Expenses				
53131 · Services - Engineering	346.74	0.00	0.00	346.74
53154 · Legal	2,083.33	2,083.33	2,083.33	6,249.99
53155 · Legal Advertisement	99.00	225.78	0.00	324.78
53200 · Accounting	937.50	337.50	750.00	2,025.00
54000 · Travel & Per Diem	54.63	115.01	66.96	236.60
54100 · Telephone	170.32	269.89	271.03	711.24
54251 · Postage	0.00	128.69	0.00	128.69
54252 · Fuel & Oil	0.00	4,715.44	2,558.05	7,273.49
54300 · Utilities				
54300 · Utilities - Other	0.00	314.89	309.80	624.69
Total 54300 · Utilities	0.00	314.89	309.80	624.69
54600 · Shop Expense	748.85	1,004.05	100.35	1,853.25
54659 · Equipment Maintenance				
54659 · Equipment Maintenance - Other	708.92	3,798.69	4,358.19	8,865.80
Total 54659 · Equipment Maintenance	708.92	3,798.69	4,358.19	8,865.80
55152 · Office Supplies	233.28	544.50	81.97	859.75
55153 · Admin Fees, Licenses, Permits	0.00	0.00	669.94	669.94
55154 · Facility Maintenance & Repairs	66.00	468.41	267.41	801.82
55225 · Collection Expense-St Johns	1,826.78	1,925.57	649.64	4,401.99
55230 · Collection Discounts - SJC	7,723.33	7,715.68	2,292.06	17,731.07
55459 · Other Current Charges	64.68	62.46	32.61	159.75
Total 53000 · Operating Expenses	15,063.36	23,709.89	14,491.34	53,264.59
56000 · Capital Outlay				
56466 · Drainage Control	2,518.00	3,489.70	2,750.75	8,758.45
Total 56000 · Capital Outlay	2,518.00	3,489.70	2,750.75	8,758.45
6560 · Payroll Expenses	70.00	0.00	0.00	70.00
Total Expense	46,117.85	63,433.93	53,575.74	163,127.52
Net Ordinary Income	145,384.15	141,641.84	14,783.49	301,809.48
Net Income	145,384.15	141,641.84	14,783.49	301,809.48

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

02/04/16

Accrual Basis

	Jan 16	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	65,100.84	97,245.08	-32,144.24
33825 · Excess Fees - St Johns County	2,154.26		
34190 · Culvert Permit Fees	0.00	0.00	0.00
34195 · Culvert Installation - Packages	788.75	0.00	788.75
34196 · Maintenance, Repairs & Damages	67.30		
34197 · Copies, Maps and Other	2.25	22.71	-20.46
34199 · Move On/Off Permit	85.00	0.00	85.00
36110 · Interest Earned Capital City	78.21	79.20	-0.99
36115 · Interest Earned First Federal	0.00	11.22	-11.22
36120 · Interest Earned - SBA	0.00	7.36	-7.36
36132 · Interest Income - St Johns	40.06	0.50	39.56
36990 · Miscellaneous Revenues	42.56		
Total Income	68,359.23	97,366.07	-29,006.84
Gross Profit	68,359.23	97,366.07	-29,006.84
Expense			
51000 · Personal Services	36,333.65	40,989.51	-4,655.86
53000 · Operating Expenses	14,491.34	18,862.70	-4,371.36
56000 · Capital Outlay	2,750.75	2,784.00	-33.25
Total Expense	53,575.74	62,636.21	-9,060.47
Net Ordinary Income	14,783.49	34,729.86	-19,946.37
Net Income	14,783.49	34,729.86	-19,946.37

Flagler Estates Road and Water Control District

02/04/16

Budget vs. Actual

Accrual Basis

January 2016

	Jan 16	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	65,100.84	97,245.08	-32,144.24
33825 · Excess Fees - St Johns County	2,154.26		
34190 · Culvert Permit Fees	0.00	0.00	0.00
34195 · Culvert Installation - Packages	788.75	0.00	788.75
34196 · Maintenance, Repairs & Damages	67.30		
34197 · Copies, Maps and Other	2.25	22.71	-20.46
34199 · Move On/Off Permit	85.00	0.00	85.00
36110 · Interest Earned Capital City	78.21	79.20	-0.99
36115 · Interest Earned First Federal	0.00	11.22	-11.22
36120 · Interest Earned - SBA	0.00	7.36	-7.36
36132 · Interest Income - St Johns	40.06	0.50	39.56
36990 · Miscellaneous Revenues	42.56		
Total Income	68,359.23	97,366.07	-29,006.84
Gross Profit	68,359.23	97,366.07	-29,006.84
Expense			
51000 · Personal Services			
51100 · Supervisors Fees	146.89	115.20	31.69
51200 · Salary and Wages	17,161.59	23,483.70	-6,322.11
51210 · Vacation	7,617.92	1,444.33	6,173.59
51220 · Sick	155.60	922.16	-766.56
51230 · Holiday	2,630.20	4,385.99	-1,755.79
52100 · FICA Taxes	1,700.49	1,900.01	-199.52
52150 · Payroll Taxes - Medicare	397.69	444.36	-46.67
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	8,823.36	5,665.03	3,158.33
Total 52300 · Life and Health Insurance	6,029.74	5,665.03	364.71
52400 · Unemployment Compensation	493.53	1,391.08	-897.55
52450 · Workers Compensation Insurance	0.00	1,237.65	-1,237.65
Total 51000 · Personal Services	36,333.65	40,989.51	-4,655.86
53000 · Operating Expenses			
53131 · Services - Engineering	0.00	55.55	-55.55
53132 · Vegetation Control	0.00	0.00	0.00
53154 · Legal	2,083.33	1,905.00	178.33
53155 · Legal Advertisement	0.00	0.00	0.00
53200 · Accounting	750.00	787.10	-37.10
53225 · Auditing	0.00	0.00	0.00
54000 · Travel & Per Diem	66.96	63.40	3.56
54010 · Continuing Education & Seminars	0.00	0.00	0.00
54100 · Telephone	271.03	406.72	-135.69
54251 · Postage	0.00	201.35	-201.35
54252 · Fuel & Oil	2,558.05	2,625.00	-66.95
54300 · Utilities			
54300 · Utilities - Other	309.80	629.60	-319.80
Total 54300 · Utilities	309.80	629.60	-319.80
54500 · Insurance	0.00	0.00	0.00
54600 · Shop Expense	100.35	4,923.00	-4,822.65
54659 · Equipment Maintenance			
54660 · Computers	0.00	0.00	0.00
54659 · Equipment Maintenance - Other	4,358.19	2,508.00	1,850.19
Total 54659 · Equipment Maintenance	4,358.19	2,508.00	1,850.19
55152 · Office Supplies	81.97	291.38	-209.41
55153 · Admin Fees, Licenses, Permits	669.94	0.00	669.94
55154 · Facility Maintenance & Repairs	267.41	413.70	-146.29
55155 · Publishing & Printing	0.00	0.00	0.00
55225 · Collection Expense-St Johns	649.64	997.05	-347.41
55230 · Collection Discounts - SJC	2,292.06	2,866.50	-574.44
55275 · Collection Expense - SJPA	0.00	0.00	0.00
55459 · Other Current Charges	32.61	189.35	-156.74
Total 53000 · Operating Expenses	14,491.34	18,862.70	-4,371.36
56000 · Capital Outlay			
56466 · Drainage Control	2,750.75	1,784.00	966.75
56467 · Road repairs	0.00	0.00	0.00

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02/04/16

Accrual Basis

Flagler Estates Road and Water Control District

Budget vs. Actual

January 2016

	Jan 16	Budget	\$ Over Budget
56468 · Signage	0.00	1,000.00	-1,000.00
Total 56000 · Capital Outlay	2,750.75	2,784.00	-33.25
Total Expense	53,575.74	62,636.21	-9,060.47
Net Ordinary Income	14,783.49	34,729.86	-19,946.37
Net Income	14,783.49	34,729.86	-19,946.37

Flagler Estates Road and Water Control District

Budget vs. Actual

02/04/16

Accrual Basis

October 2015 through January 2016

	Oct '15 - Jan 16	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	464,313.41	519,846.07	-55,532.66
33825 · Excess Fees - St Johns County	6,985.36		
34190 · Culvert Permit Fees	125.00	0.00	125.00
34195 · Culvert Installation - Packages	8,624.24	1,848.00	6,776.24
34196 · Maintenance, Repairs & Damages	74.26	500.00	-425.74
34197 · Copies, Maps and Other	31.50	27.26	4.24
34199 · Move On/Off Permit	85.00	42.87	42.13
36110 · Interest Earned Capital City	283.37	292.23	-8.86
36115 · Interest Earned First Federal	0.00	41.92	-41.92
36120 · Interest Earned - SBA	81.62	7.36	74.26
36132 · Interest Income - St Johns	40.06	2.06	38.00
36990 · Miscellaneous Revenues	85.12	0.00	85.12
Total Income	480,728.94	522,607.77	-41,878.83
Gross Profit	480,728.94	522,607.77	-41,878.83
Expense			
51000 · Personal Services	159,939.56	152,567.55	7,372.01
53000 · Operating Expenses	67,201.25	95,663.28	-28,462.03
56000 · Capital Outlay	10,670.29	54,352.00	-43,681.71
6560 · Payroll Expenses	70.00		
Total Expense	237,881.10	302,582.83	-64,701.73
Net Ordinary Income	242,847.84	220,024.94	22,822.90
Net Income	242,847.84	220,024.94	22,822.90

Flagler Estates Road and Water Control District

Budget vs. Actual

October 2015 through January 2016

	Oct '15 - Jan 16	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	464,313.41	519,846.07	-55,532.66
33825 · Excess Fees - St Johns County	6,985.36		
34190 · Culvert Permit Fees	125.00	0.00	125.00
34195 · Culvert Installation - Packages	8,624.24	1,848.00	6,776.24
34196 · Maintenance, Repairs & Damages	74.26	500.00	-425.74
34197 · Copies, Maps and Other	31.50	27.26	4.24
34199 · Move On/Off Permit	85.00	42.87	42.13
36110 · Interest Earned Capital City	283.37	292.23	-8.86
36115 · Interest Earned First Federal	0.00	41.92	-41.92
36120 · Interest Earned - SBA	81.62	7.36	74.26
36132 · Interest Income - St Johns	40.06	2.06	38.00
36990 · Miscellaneous Revenues	85.12	0.00	85.12
Total Income	480,728.94	522,607.77	-41,878.83
Gross Profit	480,728.94	522,607.77	-41,878.83
Expense			
51000 · Personal Services			
51100 · Supervisors Fees	423.15	237.60	185.55
51200 · Salary and Wages	85,870.17	86,744.80	-874.63
51210 · Vacation	31,552.43	4,809.16	26,743.27
51220 · Sick	1,136.80	2,528.60	-1,391.80
51230 · Holiday	6,763.90	7,294.63	-530.73
51400 · Overtime Pay	0.00	396.01	-396.01
52100 · FICA Taxes	7,729.21	6,344.06	1,385.15
52150 · Payroll Taxes - Medicare	1,807.63	1,484.13	323.50
52200 · Retirement	0.00	18,000.00	-18,000.00
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	26,191.63	22,093.61	4,098.02
Total 52300 · Life and Health Insurance	23,398.01	22,093.61	1,304.40
52400 · Unemployment Compensation	529.26	1,397.30	-868.04
52450 · Workers Compensation Insurance	694.00	1,237.65	-543.65
52460 · Drug & Alcohol Testing	35.00		
Total 51000 · Personal Services	159,939.56	152,567.55	7,372.01
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	6,249.99	7,620.00	-1,370.01
53155 · Legal Advertisement	324.78	140.10	184.68
53200 · Accounting	3,611.25	4,581.50	-970.25
53225 · Auditing	0.00	0.00	0.00
54000 · Travel & Per Diem	362.54	142.00	220.54
54010 · Continuing Education & Seminars	0.00	0.00	0.00
54100 · Telephone	2,482.59	3,282.90	-800.31
54251 · Postage	128.69	313.60	-184.91
54252 · Fuel & Oil	13,996.63	24,157.00	-10,160.37
54300 · Utilities			
54300 · Utilities - Other	945.89	1,098.00	-152.11
Total 54300 · Utilities	945.89	1,098.00	-152.11
54500 · Insurance	0.00	0.00	0.00
54600 · Shop Expense	2,073.72	6,725.00	-4,651.28
54658 · Equipment Rental	433.92	1,000.00	-566.08
54659 · Equipment Maintenance			
54660 · Computers	0.00	0.00	0.00
54659 · Equipment Maintenance - Other	10,475.50	10,404.00	71.50
Total 54659 · Equipment Maintenance	10,475.50	10,404.00	71.50
55152 · Office Supplies	1,311.04	2,426.58	-1,115.54
55153 · Admin Fees, Licenses, Permits	844.94	1,666.00	-821.06
55154 · Facility Maintenance & Repairs	1,069.73	568.80	500.93
55155 · Publishing & Printing	0.00	0.00	0.00
55225 · Collection Expense-St Johns	4,504.04	5,256.40	-752.36
55230 · Collection Discounts - SJC	17,731.07	19,324.20	-1,593.13
55275 · Collection Expense - SJPA	0.00	0.00	0.00
55459 · Other Current Charges	308.19	626.15	-317.96

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Flagler Estates Road and Water Control District

02/04/16

Budget vs. Actual

Accrual Basis

October 2015 through January 2016

	Oct '15 - Jan 16	Budget	\$ Over Budget
Total 53000 · Operating Expenses	67,201.25	95,663.28	-28,462.03
56000 · Capital Outlay			
56464 · Machinery & Equipment	0.00	50,000.00	-50,000.00
56466 · Drainage Control	10,670.29	3,352.00	7,318.29
56467 · Road repairs	0.00	0.00	0.00
56468 · Signage	0.00	1,000.00	-1,000.00
Total 56000 · Capital Outlay	10,670.29	54,352.00	-43,681.71
6560 · Payroll Expenses	70.00		
Total Expense	237,881.10	302,582.83	-64,701.73
Net Ordinary Income	242,847.84	220,024.94	22,822.90
Net Income	242,847.84	220,024.94	22,822.90

	Jan 31, 16
ASSETS	
Current Assets	
Checking/Savings	
10120 · CCB Capital Improvement Fund	252,557.25
Total Checking/Savings	252,557.25
Other Current Assets	
Inventory	156,390.00
12000 · Due From General Fund	17,918.14
Total Other Current Assets	174,308.14
Total Current Assets	426,865.39
TOTAL ASSETS	426,865.39
LIABILITIES & EQUITY	
Equity	
Reserve for Inventory	156,390.00
32000 · Retained Earnings-Fund Balance	388,048.95
Net Income	-117,573.56
Total Equity	426,865.39
TOTAL LIABILITIES & EQUITY	426,865.39

	Jan 16	Oct '15 - Jan 16
Ordinary Income/Expense		
Income		
31125 · CIP Assessment Collections	18,137.67	129,361.84
36120 · Interest Income - CCB	8.89	51.43
Total Income	18,146.56	129,413.27
Expense		
55230 · SJC - Collection Exp	-446.92	1,722.43
55235 · SJC Assessment Discount	638.59	3,037.41
55275 · Collection Expense	27.71	388.22
56460 · Paving and Stabilization	0.00	242,738.11
Total Expense	219.38	247,886.17
Net Ordinary Income	17,927.18	-118,472.90
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	17,927.18	-117,573.56

Budget vs. Actual

October 2015 through January 2016

	Oct '15 - Jan 16	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · CIP Assessment Collections	129,361.84	228,992.00	-99,630.16
36120 · Interest Income - CCB	51.43	0.00	51.43
Total Income	129,413.27	228,992.00	-99,578.73
Expense			
53131 · Engineering Services	0.00	0.00	0.00
55230 · SJC - Collection Exp	1,722.43	0.00	1,722.43
55235 · SJC Assessment Discount	3,037.41	0.00	3,037.41
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	247,886.17	338,000.00	-90,113.83
Net Ordinary Income	-118,472.90	-109,008.00	-9,464.90
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	-117,573.56	-109,008.00	-8,565.56