

10:17 AM  
10/06/15  
Accrual Basis

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

	<u>Sep 30, 15</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
10000 · CASH	1,652,291.45
10126 · State Board of Admin - B P...	-690.11
<b>Total Checking/Savings</b>	1,651,601.34
<b>Other Current Assets</b>	
15500 · Prepaid Expenses	33,474.00
<b>Total Other Current Assets</b>	33,474.00
<b>Total Current Assets</b>	1,685,075.34
<b>Other Assets</b>	
15700 · Inventory	34,815.23
<b>Total Other Assets</b>	34,815.23
<b>TOTAL ASSETS</b>	<b><u>1,719,890.57</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20200 · Accounts Payable	5,268.89
<b>Total Accounts Payable</b>	5,268.89
<b>Other Current Liabilities</b>	
2100 · Payroll Liabilities	-357.70
21800 · FICA & Withholding Pay...	-1,276.37
21825 · Child Support Payable	-344.72
<b>Total Other Current Liabilities</b>	-1,978.79
<b>Total Current Liabilities</b>	3,290.10
<b>Total Liabilities</b>	3,290.10
<b>Equity</b>	
27000 · Fund Balance - Reserved for L...	34,815.23
27100 · Fund Balance - Undesignated	1,640,922.18
Net Income	40,863.06
<b>Total Equity</b>	1,716,600.47
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>1,719,890.57</u></b>

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

	<u>Sep 30, 15</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>10000 · CASH</b>	
10100 · Cash-CCB General Fund-5401	778,674.05
10105 · CCB Emergency Reserve-3101	452,520.25
10110 · CCB Operating Reserve-5601	311,365.69
10125 · Cash - State Board of Admin	109,229.78
10200 · Petty Cash	501.68
	<hr/>
<b>Total 10000 · CASH</b>	1,652,291.45
10126 · State Board of Admin - B Pool	
10127 · Valuation Analysis	-690.11
	<hr/>
<b>Total 10126 · State Board of Admin - B ...</b>	-690.11
<b>Total Checking/Savings</b>	1,651,601.34
<b>Other Current Assets</b>	
15500 · Prepaid Expenses	33,474.00
	<hr/>
<b>Total Other Current Assets</b>	33,474.00
<b>Total Current Assets</b>	1,685,075.34
<b>Other Assets</b>	
15700 · Inventory	34,815.23
	<hr/>
<b>Total Other Assets</b>	34,815.23
<b>TOTAL ASSETS</b>	<b><u><u>1,719,890.57</u></u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20200 · Accounts Payable	5,268.89
	<hr/>
<b>Total Accounts Payable</b>	5,268.89
<b>Other Current Liabilities</b>	
2100 · Payroll Liabilities	
2110 · The Hartford Loan Repayment	-159.51
2100 · Payroll Liabilities - Other	-198.19
	<hr/>
<b>Total 2100 · Payroll Liabilities</b>	-357.70

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	<u>Sep 30, 15</u>
21800 · FICA & Withholding Payable	-1,276.37
21825 · Child Support Payable	-344.72
<b>Total Other Current Liabilities</b>	<u>-1,978.79</u>
<b>Total Current Liabilities</b>	<u>3,290.10</u>
<b>Total Liabilities</b>	3,290.10
<b>Equity</b>	
27000 · Fund Balance - Reserved for Inv	34,815.23
27100 · Fund Balance - Undesignated	1,640,922.18
Net Income	40,863.06
<b>Total Equity</b>	<u>1,716,600.47</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,719,890.57</u></u>

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Flagler Estates Road and Water Control District  
Profit & Loss  
September 2015

	<u>Sep 15</u>	<u>Oct '14 - Sep ...</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
31125 · Taxes - St Johns County	0.00	785,236.89
33825 · Excess Fees - St Johns Cou...	0.00	16,136.71
34190 · Culvert Permit Fees	250.00	750.00
34195 · Culvert Installation - Pack...	3,907.39	28,854.77
34197 · Copies, Maps and Other	0.00	148.59
34199 · Move On/Off Permit	170.00	595.00
36110 · Interest Earned Capital City	67.17	853.56
36120 · Interest Earned - SBA	22.27	213.32
36132 · Interest Income - St Johns	0.00	69.16
36400 · Sales of Equipment	0.00	900.00
36990 · Miscellaneous Revenues	684.85	15,224.29
<b>Total Income</b>	<u>5,101.68</u>	<u>848,982.29</u>
<b>Gross Profit</b>	5,101.68	848,982.29
<b>Expense</b>		
51000 · Personal Services	54,054.98	411,181.54
53000 · Operating Expenses	64,310.05	352,024.30
56000 · Capital Outlay	1,017.00	44,078.19
6560 · Payroll Expenses	0.00	835.28
66900 · Reconciliation Discrepancies	0.00	-0.08
<b>Total Expense</b>	<u>119,382.03</u>	<u>808,119.23</u>
<b>Net Ordinary Income</b>	<u>-114,280.35</u>	<u>40,863.06</u>
<b>Net Income</b>	<u><u>-114,280.35</u></u>	<u><u>40,863.06</u></u>

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

	<u>Sep 15</u>	<u>Oct '14 - Sep 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	250.00	750.00
34195 · Culvert Installation - Packages	3,907.39	28,854.77
34197 · Copies, Maps and Other	0.00	148.59
34199 · Move On/Off Permit	170.00	595.00
36110 · Interest Earned Capital City	67.17	853.56
36120 · Interest Earned - SBA	22.27	213.32
36132 · Interest Income - St Johns	0.00	69.16
36400 · Sales of Equipment	0.00	900.00
36990 · Miscellaneous Revenues	684.85	15,224.29
<b>Total Income</b>	<u>5,101.68</u>	<u>848,982.29</u>
<b>Gross Profit</b>	5,101.68	848,982.29
<b>Expense</b>		
<b>51000 · Personal Services</b>		
51100 · Supervisors Fees	109.38	942.14
51200 · Salary and Wages	19,113.49	239,204.05
51210 · Vacation	1,786.02	21,432.95
51220 · Sick	0.00	5,211.65
51230 · Holiday	1,327.80	10,571.40
52100 · FICA Taxes	1,369.71	17,047.37
52150 · Payroll Taxes - Medicare	320.32	3,984.68
52200 · Retirement	0.00	18,000.00
52300 · Life and Health Insurance		
52300 · Life and Health Insurance - ...	5,859.59	67,541.28
<b>Total 52300 · Life and Health Insurance</b>	5,859.59	67,541.28
52400 · Unemployment Compensation	61.67	1,297.02
52450 · Workers Compensation Insura...	24,072.00	25,799.00
52460 · Drug & Alcohol Testing	35.00	150.00
<b>Total 51000 · Personal Services</b>	<u>54,054.98</u>	<u>411,181.54</u>
<b>53000 · Operating Expenses</b>		
53131 · Services - Engineering	0.00	562.50
53132 · Vegetation Control	2,470.65	31,143.59
53154 · Legal	4,166.66	27,333.29
53155 · Legal Advertisement	50.73	891.01
53200 · Accounting	887.50	16,026.84
53225 · Auditing	0.00	8,305.06
54000 · Travel & Per Diem	66.13	1,175.26
54010 · Continuing Education & Semin...	280.00	467.00
54100 · Telephone	372.63	4,717.58
54251 · Postage	51.30	299.88
54252 · Fuel & Oil	2,215.06	51,340.89

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

	<u>Sep 15</u>	<u>Oct '14 - Sep 15</u>
54300 · Utilities		
75168 · FPL	0.00	138.84
54300 · Utilities - Other	769.10	4,111.53
<b>Total 54300 · Utilities</b>	<b>769.10</b>	<b>4,250.37</b>
54500 · Insurance	34,142.00	34,752.00
54600 · Shop Expense	70.90	13,416.69
54658 · Equipment Rental	0.00	433.92
54659 · Equipment Maintenance		
54660 · Computers	30.00	2,111.50
54659 · Equipment Maintenance - Ot...	15,151.58	85,002.29
<b>Total 54659 · Equipment Maintenance</b>	<b>15,181.58</b>	<b>87,113.79</b>
55152 · Office Supplies	327.86	4,008.23
55153 · Admin Fees, Licenses, Permits	2,512.50	5,619.35
55154 · Facility Maintenance & Repairs	591.21	17,682.94
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	154.24	3,218.83
53000 · Operating Expenses - Other	0.00	125.00
<b>Total 53000 · Operating Expenses</b>	<b>64,310.05</b>	<b>352,024.30</b>
56000 · Capital Outlay		
56466 · Drainage Control	1,017.00	30,910.99
56467 · Road repairs	0.00	12,877.00
56468 · Signage	0.00	290.20
<b>Total 56000 · Capital Outlay</b>	<b>1,017.00</b>	<b>44,078.19</b>
6560 · Payroll Expenses	0.00	835.28
66900 · Reconciliation Discrepancies	0.00	-0.08
<b>Total Expense</b>	<b>119,382.03</b>	<b>808,119.23</b>
<b>Net Ordinary Income</b>	<b>-114,280.35</b>	<b>40,863.06</b>
<b>Net Income</b>	<b>-114,280.35</b>	<b>40,863.06</b>

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 Accrual Basis

Flagler Estates Road and Water Control District  
**Profit & Loss**  
 July through September 2015

	<u>Jul 15</u>	<u>Aug 15</u>	<u>Sep 15</u>	<u>TOTAL</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
31125 · Taxes - St Johns County	12,907.77	0.00	0.00	12,907.77
33825 · Excess Fees - St Johns Cou...	4,112.92	0.00	0.00	4,112.92
34190 · Culvert Permit Fees	0.00	0.00	250.00	250.00
34195 · Culvert Installation - Pack...	2,188.17	788.75	3,907.39	6,884.31
34197 · Copies, Maps and Other	4.50	0.00	0.00	4.50
34199 · Move On/Off Permit	85.00	85.00	170.00	340.00
36110 · Interest Earned Capital City	74.70	71.81	67.17	213.68
36120 · Interest Earned - SBA	20.89	23.10	22.27	66.26
36132 · Interest Income - St Johns	14.43	0.00	0.00	14.43
36990 · Miscellaneous Revenues	1,412.37	0.00	684.85	2,097.22
<b>Total Income</b>	<u>20,820.75</u>	<u>968.66</u>	<u>5,101.68</u>	<u>26,891.09</u>
<b>Gross Profit</b>	20,820.75	968.66	5,101.68	26,891.09
<b>Expense</b>				
51000 · Personal Services	34,227.83	28,274.70	54,054.98	116,557.51
53000 · Operating Expenses	28,854.93	11,660.92	64,310.05	104,825.90
56000 · Capital Outlay	1,622.52	1,810.30	1,017.00	4,449.82
6560 · Payroll Expenses	0.00	420.00	0.00	420.00
<b>Total Expense</b>	<u>64,705.28</u>	<u>42,165.92</u>	<u>119,382.03</u>	<u>226,253.23</u>
<b>Net Ordinary Income</b>	<u>-43,884.53</u>	<u>-41,197.26</u>	<u>-114,280.35</u>	<u>-199,362.14</u>
<b>Net Income</b>	<u><u>-43,884.53</u></u>	<u><u>-41,197.26</u></u>	<u><u>-114,280.35</u></u>	<u><u>-199,362.14</u></u>

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## Flagler Estates Road and Water Control District

10/06/15

## Profit &amp; Loss

Accrual Basis

July through September 2015

	Jul 15	Aug 15	Sep 15	TOTAL
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
31125 · Taxes - St Johns County	12,907.77	0.00	0.00	12,907.77
33825 · Excess Fees - St Johns County	4,112.92	0.00	0.00	4,112.92
34190 · Culvert Permit Fees	0.00	0.00	250.00	250.00
34195 · Culvert Installation - Packages	2,188.17	788.75	3,907.39	6,884.31
34197 · Copies, Maps and Other	4.50	0.00	0.00	4.50
34199 · Move On/Off Permit	85.00	85.00	170.00	340.00
36110 · Interest Earned Capital City	74.70	71.81	67.17	213.68
36120 · Interest Earned - SBA	20.89	23.10	22.27	66.26
36132 · Interest Income - St Johns	14.43	0.00	0.00	14.43
36990 · Miscellaneous Revenues	1,412.37	0.00	684.85	2,097.22
<b>Total Income</b>	<b>20,820.75</b>	<b>968.66</b>	<b>5,101.68</b>	<b>26,891.09</b>
<b>Gross Profit</b>	<b>20,820.75</b>	<b>968.66</b>	<b>5,101.68</b>	<b>26,891.09</b>
<b>Expense</b>				
<b>51000 · Personal Services</b>				
51100 · Supervisors Fees	81.88	122.50	109.38	313.76
51200 · Salary and Wages	22,910.58	18,801.09	19,113.49	60,825.16
51210 · Vacation	1,094.09	1,789.43	1,786.02	4,669.54
51220 · Sick	909.35	309.30	0.00	1,218.65
51230 · Holiday	1,322.80	0.00	1,327.80	2,650.60
52100 · FICA Taxes	1,612.80	1,319.35	1,369.71	4,301.86
52150 · Payroll Taxes - Medicare	377.20	306.35	320.32	1,003.87
52300 · Life and Health Insurance				
52300 · Life and Health Insurance - O...	5,874.23	5,586.59	5,859.59	17,320.41
<b>Total 52300 · Life and Health Insurance</b>	<b>5,874.23</b>	<b>5,586.59</b>	<b>5,859.59</b>	<b>17,320.41</b>
52400 · Unemployment Compensation	44.90	40.09	61.67	146.66
52450 · Workers Compensation Insuran...	0.00	0.00	24,072.00	24,072.00
52460 · Drug & Alcohol Testing	0.00	0.00	35.00	35.00
<b>Total 51000 · Personal Services</b>	<b>34,227.83</b>	<b>28,274.70</b>	<b>54,054.98</b>	<b>116,557.51</b>
<b>53000 · Operating Expenses</b>				
53131 · Services - Engineering	375.00	0.00	0.00	375.00
53132 · Vegetation Control	5,935.05	0.00	2,470.65	8,405.70
53154 · Legal	2,083.33	2,083.33	4,166.66	8,333.32
53155 · Legal Advertisement	240.52	0.00	50.73	291.25
53200 · Accounting	2,305.90	810.00	887.50	4,003.40
53225 · Auditing	6,900.00	1,405.06	0.00	8,305.06
54000 · Travel & Per Diem	113.22	275.44	66.13	454.79
54010 · Continuing Education & Semin...	0.00	0.00	280.00	280.00
54100 · Telephone	270.78	170.31	372.63	813.72
54251 · Postage	0.00	0.00	51.30	51.30
54252 · Fuel & Oil	3,054.43	3,603.58	2,215.06	8,873.07
54300 · Utilities				
54300 · Utilities - Other	405.75	0.00	769.10	1,174.85
<b>Total 54300 · Utilities</b>	<b>405.75</b>	<b>0.00</b>	<b>769.10</b>	<b>1,174.85</b>
54500 · Insurance	0.00	0.00	34,142.00	34,142.00
54600 · Shop Expense	772.03	634.99	70.90	1,477.92
54659 · Equipment Maintenance				
54660 · Computers	0.00	0.00	30.00	30.00
54659 · Equipment Maintenance - Oth...	5,641.68	1,970.64	15,151.58	22,763.90
<b>Total 54659 · Equipment Maintenance</b>	<b>5,641.68</b>	<b>1,970.64</b>	<b>15,181.58</b>	<b>22,793.90</b>
55152 · Office Supplies	122.47	0.00	327.86	450.33
55153 · Admin Fees, Licenses, Permits	0.00	350.00	2,512.50	2,862.50
55154 · Facility Maintenance & Repairs	301.40	190.50	591.21	1,083.11
55225 · Collection Expense-St Johns	170.20	0.00	0.00	170.20
55459 · Other Current Charges	163.17	167.07	154.24	484.48
<b>Total 53000 · Operating Expenses</b>	<b>28,854.93</b>	<b>11,660.92</b>	<b>64,310.05</b>	<b>104,825.90</b>
<b>56000 · Capital Outlay</b>				
56466 · Drainage Control	1,622.52	1,810.30	1,017.00	4,449.82
<b>Total 56000 · Capital Outlay</b>	<b>1,622.52</b>	<b>1,810.30</b>	<b>1,017.00</b>	<b>4,449.82</b>
6560 · Payroll Expenses	0.00	420.00	0.00	420.00
<b>Total Expense</b>	<b>64,705.28</b>	<b>42,165.92</b>	<b>119,382.03</b>	<b>226,253.23</b>
<b>Net Ordinary Income</b>	<b>-43,884.53</b>	<b>-41,197.26</b>	<b>-114,280.35</b>	<b>-199,362.14</b>
<b>Net Income</b>	<b>-43,884.53</b>	<b>-41,197.26</b>	<b>-114,280.35</b>	<b>-199,362.14</b>



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Accrual Basis

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

	<u>Sep 15</u>	<u>Budget</u>	<u>\$ Over Bud...</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
34190 · Culvert Permit Fees	250.00	0.00	250.00
34195 · Culvert Installation - Pack...	3,907.39	0.00	3,907.39
34197 · Copies, Maps and Other	0.00	4.83	-4.83
34199 · Move On/Off Permit	170.00	0.00	170.00
36110 · Interest Earned Capital City	67.17	64.20	2.97
36120 · Interest Earned - SBA	22.27	18.50	3.77
36990 · Miscellaneous Revenues	684.85	-2.72	687.57
<b>Total Income</b>	<u>5,101.68</u>	<u>84.81</u>	<u>5,016.87</u>
<b>Gross Profit</b>	5,101.68	84.81	5,016.87
<b>Expense</b>			
51000 · Personal Services	54,054.98	28,873.76	25,181.22
53000 · Operating Expenses	64,310.05	49,182.70	15,127.35
56000 · Capital Outlay	1,017.00		
<b>Total Expense</b>	<u>119,382.03</u>	<u>78,056.46</u>	<u>41,325.57</u>
<b>Net Ordinary Income</b>	<u>-114,280.35</u>	<u>-77,971.65</u>	<u>-36,308.70</u>
<b>Net Income</b>	<u><u>-114,280.35</u></u>	<u><u>-77,971.65</u></u>	<u><u>-36,308.70</u></u>

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

	Sep 15	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
34190 · Culvert Permit Fees	250.00	0.00	250.00
34195 · Culvert Installation - Packages	3,907.39	0.00	3,907.39
34197 · Copies, Maps and Other	0.00	4.83	-4.83
34199 · Move On/Off Permit	170.00	0.00	170.00
36110 · Interest Earned Capital City	67.17	64.20	2.97
36120 · Interest Earned - SBA	22.27	18.50	3.77
36990 · Miscellaneous Revenues	684.85	-2.72	687.57
<b>Total Income</b>	<b>5,101.68</b>	<b>84.81</b>	<b>5,016.87</b>
<b>Gross Profit</b>	<b>5,101.68</b>	<b>84.81</b>	<b>5,016.87</b>
<b>Expense</b>			
<b>51000 · Personal Services</b>			
51100 · Supervisors Fees	109.38	65.43	43.95
51200 · Salary and Wages	19,113.49	18,462.98	650.51
51210 · Vacation	1,786.02	986.70	799.32
51220 · Sick	0.00	717.84	-717.84
51230 · Holiday	1,327.80	1,702.46	-374.66
51400 · Overtime Pay	0.00	137.40	-137.40
52100 · FICA Taxes	1,369.71	1,362.99	6.72
52150 · Payroll Taxes - Medicare	320.32	318.74	1.58
52300 · Life and Health Insurance			
52300 · Life and Health Insurance - ...	5,859.59	5,106.76	752.83
<b>Total 52300 · Life and Health Insuran...</b>	<b>5,859.59</b>	<b>5,106.76</b>	<b>752.83</b>
52400 · Unemployment Compensation	61.67	12.46	49.21
52450 · Workers Compensation Insur...	24,072.00	0.00	24,072.00
52460 · Drug & Alcohol Testing	35.00		
<b>Total 51000 · Personal Services</b>	<b>54,054.98</b>	<b>28,873.76</b>	<b>25,181.22</b>
<b>53000 · Operating Expenses</b>			
53132 · Vegetation Control	2,470.65	0.00	2,470.65
53154 · Legal	4,166.66	2,052.50	2,114.16
53155 · Legal Advertisement	50.73	542.40	-491.67
53200 · Accounting	887.50	889.10	-1.60
54000 · Travel & Per Diem	66.13	14.70	51.43
54010 · Continuing Education & Semi...	280.00	0.00	280.00
54100 · Telephone	372.63	264.25	108.38
54251 · Postage	51.30		
54252 · Fuel & Oil	2,215.06	4,096.00	-1,880.94
54300 · Utilities			
54300 · Utilities - Other	769.10	734.40	34.70
<b>Total 54300 · Utilities</b>	<b>769.10</b>	<b>734.40</b>	<b>34.70</b>
54500 · Insurance	34,142.00	34,594.00	-452.00
54600 · Shop Expense	70.90	1,206.00	-1,135.10
54659 · Equipment Maintenance			
54660 · Computers	30.00		
54659 · Equipment Maintenance - ...	15,151.58	2,803.50	12,348.08
<b>Total 54659 · Equipment Maintenance</b>	<b>15,181.58</b>	<b>2,803.50</b>	<b>12,378.08</b>
55152 · Office Supplies	327.86	304.50	23.36
55153 · Admin Fees, Licenses, Permits	2,512.50	892.20	1,620.30
55154 · Facility Maintenance & Repairs	591.21	695.40	-104.19
55459 · Other Current Charges	154.24	93.75	60.49
<b>Total 53000 · Operating Expenses</b>	<b>64,310.05</b>	<b>49,182.70</b>	<b>15,127.35</b>

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Accrual Basis

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

	<u>Sep 15</u>	<u>Budget</u>	<u>\$ Over Budget</u>
56000 · Capital Outlay			
56466 · Drainage Control	1,017.00		
<b>Total 56000 · Capital Outlay</b>	<u>1,017.00</u>		
<b>Total Expense</b>	<u>119,382.03</u>	<u>78,056.46</u>	<u>41,325.57</u>
<b>Net Ordinary Income</b>	<u>-114,280.35</u>	<u>-77,971.65</u>	<u>-36,308.70</u>
<b>Net Income</b>	<u><b>-114,280.35</b></u>	<u><b>-77,971.65</b></u>	<u><b>-36,308.70</b></u>

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 Accrual Basis

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

	<u>Oct '14 - Sep ...</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	16,137.00	-0.29
34190 · Culvert Permit Fees	750.00	625.00	125.00
34195 · Culvert Installation - Packages	28,854.77	24,950.00	3,904.77
34196 · Maintenance, Repairs & Dama...	0.00	500.00	-500.00
34197 · Copies, Maps and Other	148.59	150.00	-1.41
34199 · Move On/Off Permit	595.00	425.00	170.00
36110 · Interest Earned Capital City	853.56	850.00	3.56
36120 · Interest Earned - SBA	213.32	200.00	13.32
36132 · Interest Income - St Johns	69.16	100.00	-30.84
36400 · Sales of Equipment	900.00		
36990 · Miscellaneous Revenues	15,224.29	14,200.00	1,024.29
<b>Total Income</b>	<u>848,982.29</u>	<u>850,800.00</u>	<u>-1,817.71</u>
<b>Gross Profit</b>	848,982.29	850,800.00	-1,817.71
<b>Expense</b>			
51000 · Personal Services	411,181.54	415,392.10	-4,210.56
53000 · Operating Expenses	352,024.30	367,800.00	-15,775.70
56000 · Capital Outlay	44,078.19	67,000.00	-22,921.81
6560 · Payroll Expenses	835.28		
66900 · Reconciliation Discrepancies	-0.08		
<b>Total Expense</b>	<u>808,119.23</u>	<u>850,192.10</u>	<u>-42,072.87</u>
<b>Net Ordinary Income</b>	<u>40,863.06</u>	<u>607.90</u>	<u>40,255.16</u>
<b>Net Income</b>	<u><u>40,863.06</u></u>	<u><u>607.90</u></u>	<u><u>40,255.16</u></u>

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

October 2014 through September 2015

	Oct '14 - Sep 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	16,137.00	-0.29
34190 · Culvert Permit Fees	750.00	625.00	125.00
34195 · Culvert Installation - Packages	28,854.77	24,950.00	3,904.77
34196 · Maintenance, Repairs & Dama...	0.00	500.00	-500.00
34197 · Copies, Maps and Other	148.59	150.00	-1.41
34199 · Move On/Off Permit	595.00	425.00	170.00
36110 · Interest Earned Capital City	853.56	850.00	3.56
36120 · Interest Earned - SBA	213.32	200.00	13.32
36132 · Interest Income - St Johns	69.16	100.00	-30.84
36400 · Sales of Equipment	900.00		
36990 · Miscellaneous Revenues	15,224.29	14,200.00	1,024.29
<b>Total Income</b>	<b>848,982.29</b>	<b>850,800.00</b>	<b>-1,817.71</b>
<b>Gross Profit</b>	<b>848,982.29</b>	<b>850,800.00</b>	<b>-1,817.71</b>
<b>Expense</b>			
<b>51000 · Personal Services</b>			
51100 · Supervisors Fees	942.14	900.00	42.14
51200 · Salary and Wages	239,204.05	243,038.44	-3,834.39
51210 · Vacation	21,432.95	22,275.66	-842.71
51220 · Sick	5,211.65	5,679.12	-467.47
51230 · Holiday	10,571.40	12,510.90	-1,939.50
51400 · Overtime Pay	0.00	1,648.76	-1,648.76
52100 · FICA Taxes	17,047.37	17,640.79	-593.42
52150 · Payroll Taxes - Medicare	3,984.68	4,084.08	-99.40
52200 · Retirement	18,000.00	18,000.00	0.00
52300 · Life and Health Insurance			
52300 · Life and Health Insurance - ...	67,541.28	68,000.00	-458.72
<b>Total 52300 · Life and Health Insuran...</b>	<b>67,541.28</b>	<b>68,000.00</b>	<b>-458.72</b>
52400 · Unemployment Compensation	1,297.02	3,114.35	-1,817.33
52450 · Workers Compensation Insur...	25,799.00	18,500.00	7,299.00
52460 · Drug & Alcohol Testing	150.00		
<b>Total 51000 · Personal Services</b>	<b>411,181.54</b>	<b>415,392.10</b>	<b>-4,210.56</b>
<b>53000 · Operating Expenses</b>			
53131 · Services - Engineering	562.50	3,200.00	-2,637.50
53132 · Vegetation Control	31,143.59	29,500.00	1,643.59
53133 · Surveying	0.00	2,000.00	-2,000.00
53154 · Legal	27,333.29	25,000.00	2,333.29
53155 · Legal Advertisement	891.01	1,500.00	-608.99
53200 · Accounting	16,026.84	17,250.00	-1,223.16
53225 · Auditing	8,305.06	8,400.00	-94.94
54000 · Travel & Per Diem	1,175.26	1,200.00	-24.74
54010 · Continuing Education & Sem...	467.00	250.00	217.00
54100 · Telephone	4,717.58	4,750.00	-32.42
54251 · Postage	299.88	5,000.00	-4,700.12
54252 · Fuel & Oil	51,340.89	62,500.00	-11,159.11
54300 · Utilities			
75168 · FPL	138.84		
54300 · Utilities - Other	4,111.53	5,200.00	-1,088.47
<b>Total 54300 · Utilities</b>	<b>4,250.37</b>	<b>5,200.00</b>	<b>-949.63</b>
54500 · Insurance	34,752.00	35,000.00	-248.00
54600 · Shop Expense	13,416.69	15,500.00	-2,083.31
54658 · Equipment Rental	433.92	1,000.00	-566.08

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 10/06/15  
 Accrual Basis

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

October 2014 through September 2015

	<u>Oct '14 - Sep 15</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>54659 · Equipment Maintenance</b>			
54660 · Computers	2,111.50	2,500.00	-388.50
54659 · Equipment Maintenance - ...	85,002.29	77,500.00	7,502.29
<b>Total 54659 · Equipment Maintenance</b>	87,113.79	80,000.00	7,113.79
<b>55152 · Office Supplies</b>	4,008.23	4,250.00	-241.77
<b>55153 · Admin Fees, Licenses, Permits</b>	5,619.35	3,500.00	2,119.35
<b>55154 · Facility Maintenance &amp; Repai...</b>	17,682.94	18,800.00	-1,117.06
<b>55225 · Collection Expense-St Johns</b>	7,770.84	8,000.00	-229.16
<b>55230 · Collection Discounts - SJC</b>	20,269.10	20,500.00	-230.90
<b>55275 · Collection Expense - SJPA</b>	11,100.34	12,000.00	-899.66
<b>55459 · Other Current Charges</b>	3,218.83	3,500.00	-281.17
<b>53000 · Operating Expenses - Other</b>	125.00		
<b>Total 53000 · Operating Expenses</b>	352,024.30	367,800.00	-15,775.70
<b>56000 · Capital Outlay</b>			
56464 · Machinery & Equipment	0.00	18,000.00	-18,000.00
56466 · Drainage Control	30,910.99	33,000.00	-2,089.01
56467 · Road repairs	12,877.00	15,000.00	-2,123.00
56468 · Signage	290.20	1,000.00	-709.80
<b>Total 56000 · Capital Outlay</b>	44,078.19	67,000.00	-22,921.81
<b>6560 · Payroll Expenses</b>	835.28		
<b>66900 · Reconciliation Discrepancies</b>	-0.08		
<b>Total Expense</b>	808,119.23	850,192.10	-42,072.87
<b>Net Ordinary Income</b>	40,863.06	607.90	40,255.16
<b>Net Income</b>	<b>40,863.06</b>	<b>607.90</b>	<b>40,255.16</b>

10:20 AM  
10/06/15  
Accrual Basis

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

	<u>Sep 30, 15</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
10120 · CCB Capital Improvement Fund	388,049.11
<b>Total Checking/Savings</b>	388,049.11
<b>Other Current Assets</b>	
<b>Inventory</b>	156,390.00
12000 · Due From General Fund	-0.16
<b>Total Other Current Assets</b>	156,389.84
<b>Total Current Assets</b>	544,438.95
<b>TOTAL ASSETS</b>	<b><u>544,438.95</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
<b>Reserve for Inventory</b>	156,390.00
32000 · Retained Earnings-Fund Balance	554,385.08
<b>Net Income</b>	-166,336.13
<b>Total Equity</b>	544,438.95
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>544,438.95</u></b>

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10/06/15  
Accrual Basis

FERWCD - Capital Projects Fund  
Profit & Loss  
September 2015

	<u>Sep 15</u>	<u>Oct '14 - Sep ...</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
31125 · CIP Assessment Collecti...	0.00	250,767.60
36120 · Interest Income - CCB	20.44	271.83
<b>Total Income</b>	20.44	251,039.43
<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	252,193.99	411,118.99
<b>Total Expense</b>	252,193.99	417,052.08
<b>Net Ordinary Income</b>	-252,173.55	-166,012.65
<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><u>-252,173.55</u></b>	<b><u>-166,336.13</u></b>



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 10/06/15  
 Accrual Basis

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

	<u>Oct '14 - Sep ...</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
31125 · CIP Assessment Collecti...	250,767.60	258,350.00	-7,582.40
36120 · Interest Income - CCB	271.83	275.00	-3.17
<b>Total Income</b>	<u>251,039.43</u>	<u>258,625.00</u>	<u>-7,585.57</u>
<b>Expense</b>			
53131 · Engineering Services	500.00	500.00	0.00
55230 · SJC - Collection Exp	-1,832.98	1,300.00	-3,132.98
55235 · SJC Assessment Discount	6,606.04	3,524.00	3,082.04
55275 · Collection Expense	660.03		
56460 · Paving and Stabilization	411,118.99	425,000.00	-13,881.01
56465 · Road Resurfacing	0.00	0.00	0.00
<b>Total Expense</b>	<u>417,052.08</u>	<u>430,324.00</u>	<u>-13,271.92</u>
<b>Net Ordinary Income</b>	<u>-166,012.65</u>	<u>-171,699.00</u>	<u>5,686.35</u>
<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>	<u>0.00</u>	<u>-323.48</u>
<b>Net Income</b>	<u><u>-166,336.13</u></u>	<u><u>-171,699.00</u></u>	<u><u>5,362.87</u></u>