

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

	<u>May 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	1,794,691.81
10126 · State Board of Admin - B Pool	-690.11
Total Checking/Savings	<u>1,794,001.70</u>
Other Current Assets	
15500 · Prepaid Expenses	33,474.00
Total Other Current Assets	<u>33,474.00</u>
Total Current Assets	1,827,475.70
Other Assets	
15700 · Inventory	34,815.23
Total Other Assets	<u>34,815.23</u>
TOTAL ASSETS	<u>1,862,290.93</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	-351.12
Total Accounts Payable	-351.12
Other Current Liabilities	
2100 · Payroll Liabilities	787.79
21800 · FICA & Withholding Payable	-612.47
21825 · Child Support Payable	-258.59
Total Other Current Liabilities	<u>-83.27</u>
Total Current Liabilities	<u>-434.39</u>
Total Liabilities	-434.39
Equity	
27000 · Fund Balance - Reserved for Inv	34,815.23
27100 · Fund Balance - Undesignated	1,640,922.18
Net Income	186,987.91
Total Equity	<u>1,862,725.32</u>
TOTAL LIABILITIES & EQUITY	<u>1,862,290.93</u>

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

	<u>May 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	
10100 · Cash-CCB General Fund-5401	922,700.24
10105 · CCB Emergency Reserve-3101	452,444.62
10110 · CCB Operating Reserve-5601	311,313.66
10125 · Cash - State Board of Admin	107,731.61
10200 · Petty Cash	501.68
Total 10000 · CASH	<u>1,794,691.81</u>
10126 · State Board of Admin - B Pool	
10127 · Valuation Analysis	-690.11
Total 10126 · State Board of Admin - B Pool	<u>-690.11</u>
Total Checking/Savings	1,794,001.70
Other Current Assets	
15500 · Prepaid Expenses	33,474.00
Total Other Current Assets	<u>33,474.00</u>
Total Current Assets	1,827,475.70
Other Assets	
15700 · Inventory	34,815.23
Total Other Assets	<u>34,815.23</u>
TOTAL ASSETS	<u>1,862,290.93</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	
2100 · Payroll Liabilities - Other	787.79
Total 2100 · Payroll Liabilities	<u>787.79</u>
21800 · FICA & Withholding Payable	-612.47
21825 · Child Support Payable	-258.59
Total Other Current Liabilities	<u>-83.27</u>
Total Current Liabilities	<u>-434.39</u>
Total Liabilities	-434.39
Equity	
27000 · Fund Balance - Reserved for Inv	34,815.23
27100 · Fund Balance - Undesignated	1,640,922.18
Net Income	186,987.91
Total Equity	<u>1,862,725.32</u>
TOTAL LIABILITIES & EQUITY	<u>1,862,290.93</u>

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

	<u>May 15</u>	<u>Oct '14 - May 15</u>
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	0.00	670,093.81
33825 · Excess Fees - St Johns County	0.00	9,230.31
34190 · Culvert Permit Fees	0.00	375.00
34195 · Culvert Installation - Packages	788.75	18,585.06
34197 · Copies, Maps and Other	0.00	141.84
34199 · Move On/Off Permit	0.00	255.00
36110 · Interest Earned Capital City	74.23	567.29
36120 · Interest Earned - SBA	18.51	127.52
36132 · Interest Income - St Johns	0.00	54.73
36400 · Sales of Equipment	0.00	900.00
36990 · Miscellaneous Revenues	0.00	12,156.98
Total Income	<u>881.49</u>	<u>712,487.54</u>
Gross Profit	881.49	712,487.54
Expense		
51000 · Personal Services	27,660.98	266,011.25
53000 · Operating Expenses	47,643.25	223,792.71
56000 · Capital Outlay	12,909.49	35,280.47
6560 · Payroll Expenses	0.00	415.28
66900 · Reconciliation Discrepancies	0.00	-0.08
Total Expense	<u>88,213.72</u>	<u>525,499.63</u>
Net Ordinary Income	<u>-87,332.23</u>	<u>186,987.91</u>
Net Income	<u><u>-87,332.23</u></u>	<u><u>186,987.91</u></u>

Flagler Estates Road and Water Control District

Profit & Loss

06/09/15

May 2015

Accrual Basis

	May 15	Oct '14 - May 15
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	0.00	670,093.81
33825 · Excess Fees - St Johns County	0.00	9,230.31
34190 · Culvert Permit Fees	0.00	375.00
34195 · Culvert Installation - Packages	788.75	18,585.06
34197 · Copies, Maps and Other	0.00	141.84
34199 · Move On/Off Permit	0.00	255.00
36110 · Interest Earned Capital City	74.23	567.29
36120 · Interest Earned - SBA	18.51	127.52
36132 · Interest Income - St Johns	0.00	54.73
36400 · Sales of Equipment	0.00	900.00
36990 · Miscellaneous Revenues	0.00	12,156.98
Total Income	881.49	712,487.54
Gross Profit	881.49	712,487.54
Expense		
51000 · Personal Services		
51100 · Supervisors Fees	0.00	436.48
51200 · Salary and Wages	16,968.81	160,046.98
51210 · Vacation	1,937.94	14,539.16
51220 · Sick	383.05	3,556.65
51230 · Holiday	1,222.80	7,920.80
52100 · FICA Taxes	1,256.61	11,447.28
52150 · Payroll Taxes - Medicare	293.87	2,677.19
52200 · Retirement	0.00	18,000.00
52300 · Life and Health Insurance		
52300 · Life and Health Insurance - Other	5,572.28	44,470.48
Total 52300 · Life and Health Insurance	5,572.28	44,470.48
52400 · Unemployment Compensation	25.62	1,109.23
52450 · Workers Compensation Insurance	0.00	1,727.00
52460 · Drug & Alcohol Testing	0.00	80.00
Total 51000 · Personal Services	27,660.98	266,011.25
53000 · Operating Expenses		
53131 · Services - Engineering	0.00	187.50
53132 · Vegetation Control	7,948.67	18,991.59
53154 · Legal	0.00	14,583.31
53155 · Legal Advertisement	234.11	484.76
53200 · Accounting	3,575.00	10,740.94
54000 · Travel & Per Diem	56.22	618.66
54010 · Continuing Education & Seminars	0.00	187.00
54100 · Telephone	449.39	3,534.51
54251 · Postage	0.00	248.58
54252 · Fuel & Oil	6,396.78	37,826.69
54300 · Utilities		
75168 · FPL	0.00	138.84
54300 · Utilities - Other	322.04	2,159.41
Total 54300 · Utilities	322.04	2,298.25
54500 · Insurance	0.00	610.00
54600 · Shop Expense	996.91	11,431.54
54658 · Equipment Rental	0.00	433.92
54659 · Equipment Maintenance		
54660 · Computers	1,186.50	1,841.50
54659 · Equipment Maintenance - Other	25,738.85	57,214.42
Total 54659 · Equipment Maintenance	26,925.35	59,055.92

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Flagler Estates Road and Water Control District

06/09/15

Profit & Loss

Accrual Basis

May 2015

	May 15	Oct '14 - May 15
55152 · Office Supplies	0.00	3,152.26
55153 · Admin Fees, Licenses, Permits	0.00	2,756.85
55154 · Facility Maintenance & Repairs	316.91	16,030.09
55225 · Collection Expense-St Johns	0.00	6,550.32
55230 · Collection Discounts - SJC	0.00	20,272.29
55275 · Collection Expense - SJPA	0.00	11,100.34
55459 · Other Current Charges	421.87	2,572.39
53000 · Operating Expenses - Other	0.00	125.00
Total 53000 · Operating Expenses	47,643.25	223,792.71
56000 · Capital Outlay		
56466 · Drainage Control	12,909.49	22,113.27
56467 · Road repairs	0.00	12,877.00
56468 · Signage	0.00	290.20
Total 56000 · Capital Outlay	12,909.49	35,280.47
6560 · Payroll Expenses	0.00	415.28
66900 · Reconciliation Discrepancies	0.00	-0.08
Total Expense	88,213.72	525,499.63
Net Ordinary Income	-87,332.23	186,987.91
Net Income	-87,332.23	186,987.91

Flagler Estates Road and Water Control District

Profit & Loss

March through May 2015

06/09/15

Accrual Basis

	<u>Mar 15</u>	<u>Apr 15</u>	<u>May 15</u>	<u>TOTAL</u>
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	49,046.77	79,449.46	0.00	128,496.23
33825 · Excess Fees - St Johns County	0.00	2,488.19	0.00	2,488.19
34190 · Culvert Permit Fees	250.00	0.00	0.00	250.00
34195 · Culvert Installation - Packages	4,695.07	5,471.93	788.75	10,955.75
34197 · Copies, Maps and Other	114.84	0.00	0.00	114.84
34199 · Move On/Off Permit	85.00	0.00	0.00	85.00
36110 · Interest Earned Capital City	74.98	72.66	74.23	221.87
36120 · Interest Earned - SBA	16.81	16.97	18.51	52.29
36132 · Interest Income - St Johns	0.00	49.64	0.00	49.64
36990 · Miscellaneous Revenues	11,959.47	40.32	0.00	11,999.79
Total Income	<u>66,242.94</u>	<u>87,589.17</u>	<u>881.49</u>	<u>154,713.60</u>
Gross Profit	66,242.94	87,589.17	881.49	154,713.60
Expense				
51000 · Personal Services	29,938.76	35,418.36	27,660.98	93,018.10
53000 · Operating Expenses	46,987.51	14,504.25	47,643.25	109,135.01
56000 · Capital Outlay	4,022.75	0.00	12,909.49	16,932.24
6560 · Payroll Expenses	70.00	0.00	0.00	70.00
Total Expense	<u>81,019.02</u>	<u>49,922.61</u>	<u>88,213.72</u>	<u>219,155.35</u>
Net Ordinary Income	<u>-14,776.08</u>	<u>37,666.56</u>	<u>-87,332.23</u>	<u>-64,441.75</u>
Net Income	<u><u>-14,776.08</u></u>	<u><u>37,666.56</u></u>	<u><u>-87,332.23</u></u>	<u><u>-64,441.75</u></u>

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06/09/15

Accrual Basis

Flagler Estates Road and Water Control District Profit & Loss

March through May 2015

	Mar 15	Apr 15	May 15	TOTAL
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	49,046.77	79,449.46	0.00	128,496.23
33825 · Excess Fees - St Johns County	0.00	2,488.19	0.00	2,488.19
34190 · Culvert Permit Fees	250.00	0.00	0.00	250.00
34195 · Culvert Installation - Packages	4,695.07	5,471.93	788.75	10,955.75
34197 · Copies, Maps and Other	114.84	0.00	0.00	114.84
34199 · Move On/Off Permit	85.00	0.00	0.00	85.00
36110 · Interest Earned Capital City	74.98	72.66	74.23	221.87
36120 · Interest Earned - SBA	16.81	16.97	18.51	52.29
36132 · Interest Income - St Johns	0.00	49.64	0.00	49.64
36990 · Miscellaneous Revenues	11,959.47	40.32	0.00	11,999.79
Total Income	<u>66,242.94</u>	<u>87,589.17</u>	<u>881.49</u>	<u>154,713.60</u>
Gross Profit	66,242.94	87,589.17	881.49	154,713.60
Expense				
51000 · Personal Services				
51100 · Supervisors Fees	109.59	78.13	0.00	187.72
51200 · Salary and Wages	20,931.74	25,708.82	16,968.81	63,609.37
51210 · Vacation	1,085.22	1,761.63	1,937.94	4,784.79
51220 · Sick	175.35	475.65	383.05	1,034.05
51230 · Holiday	0.00	0.00	1,222.80	1,222.80
52100 · FICA Taxes	1,367.52	1,718.55	1,256.61	4,342.68
52150 · Payroll Taxes - Medicare	319.82	401.93	293.87	1,015.62
52300 · Life and Health Insurance				
52300 · Life and Health Insurance - Other	5,810.90	5,218.20	5,572.28	16,601.38
Total 52300 · Life and Health Insurance	<u>5,810.90</u>	<u>5,218.20</u>	<u>5,572.28</u>	<u>16,601.38</u>
52400 · Unemployment Compensation	138.62	55.45	25.62	219.69
Total 51000 · Personal Services	<u>29,938.76</u>	<u>35,418.36</u>	<u>27,660.98</u>	<u>93,018.10</u>
53000 · Operating Expenses				
53132 · Vegetation Control	0.00	2,317.14	7,948.67	10,265.81
53154 · Legal	2,083.33	2,083.33	0.00	4,166.66
53155 · Legal Advertisement	0.00	42.54	234.11	276.65
53200 · Accounting	641.75	1,417.50	3,575.00	5,634.25
54000 · Travel & Per Diem	78.96	163.52	56.22	298.70
54010 · Continuing Education & Seminars	187.00	0.00	0.00	187.00
54100 · Telephone	370.14	0.00	449.39	819.53
54252 · Fuel & Oil	9,637.51	611.67	6,396.78	16,645.96
54300 · Utilities				
54300 · Utilities - Other	688.49	0.00	322.04	1,010.53
Total 54300 · Utilities	<u>688.49</u>	<u>0.00</u>	<u>322.04</u>	<u>1,010.53</u>
54600 · Shop Expense	831.36	0.00	996.91	1,828.27
54659 · Equipment Maintenance				
54660 · Computers	325.00	330.00	1,186.50	1,841.50
54659 · Equipment Maintenance - Other	7,769.31	5,919.64	25,738.85	39,427.80
Total 54659 · Equipment Maintenance	<u>8,094.31</u>	<u>6,249.64</u>	<u>26,925.35</u>	<u>41,269.30</u>
55152 · Office Supplies	131.70	0.00	0.00	131.70
55154 · Facility Maintenance & Repairs	11,808.82	0.00	316.91	12,125.73
55225 · Collection Expense-St Johns	484.76	818.83	0.00	1,303.59
55230 · Collection Discounts - SJC	570.76	54.65	0.00	625.41
55275 · Collection Expense - SJPA	11,100.34	0.00	0.00	11,100.34
55459 · Other Current Charges	153.28	745.43	421.87	1,320.58
53000 · Operating Expenses - Other	125.00	0.00	0.00	125.00
Total 53000 · Operating Expenses	<u>46,987.51</u>	<u>14,504.25</u>	<u>47,643.25</u>	<u>109,135.01</u>
56000 · Capital Outlay				
56466 · Drainage Control	4,022.75	0.00	12,909.49	16,932.24
Total 56000 · Capital Outlay	<u>4,022.75</u>	<u>0.00</u>	<u>12,909.49</u>	<u>16,932.24</u>
6560 · Payroll Expenses	70.00	0.00	0.00	70.00
Total Expense	<u>81,019.02</u>	<u>49,922.61</u>	<u>88,213.72</u>	<u>219,155.35</u>
Net Ordinary Income	<u>-14,776.08</u>	<u>37,666.56</u>	<u>-87,332.23</u>	<u>-64,441.75</u>
Net Income	<u>-14,776.08</u>	<u>37,666.56</u>	<u>-87,332.23</u>	<u>-64,441.75</u>

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

06/09/15

Accrual Basis

	<u>May 15</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	0.00	55,962.01	-55,962.01
34190 · Culvert Permit Fees	0.00	0.00	0.00
34195 · Culvert Installation - Packages	788.75	375.73	413.02
34196 · Maintenance, Repairs & Damages	0.00	0.00	0.00
34197 · Copies, Maps and Other	0.00	30.81	-30.81
34199 · Move On/Off Permit	0.00	0.00	0.00
36110 · Interest Earned Capital City	74.23	114.24	-40.01
36120 · Interest Earned - SBA	18.51	0.76	17.75
36132 · Interest Income - St Johns	0.00	0.00	0.00
36990 · Miscellaneous Revenues	0.00	0.00	0.00
Total Income	<u>881.49</u>	<u>56,483.55</u>	<u>-55,602.06</u>
Gross Profit	881.49	56,483.55	-55,602.06
Expense			
51000 · Personal Services	27,660.98	39,688.45	-12,027.47
53000 · Operating Expenses	47,643.25	21,472.45	26,170.80
56000 · Capital Outlay	12,909.49		
Total Expense	<u>88,213.72</u>	<u>61,160.90</u>	<u>27,052.82</u>
Net Ordinary Income	<u>-87,332.23</u>	<u>-4,677.35</u>	<u>-82,654.88</u>
Net Income	<u><u>-87,332.23</u></u>	<u><u>-4,677.35</u></u>	<u><u>-82,654.88</u></u>

Flagler Estates Road and Water Control District

06/09/15

Budget vs. Actual

Accrual Basis

May 2015

	May 15	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	0.00	55,962.01	-55,962.01
34195 · Culvert Installation - Packages	788.75	375.73	413.02
34197 · Copies, Maps and Other	0.00	30.81	-30.81
36110 · Interest Earned Capital City	74.23	114.24	-40.01
36120 · Interest Earned - SBA	18.51	0.76	17.75
Total Income	881.49	56,483.55	-55,602.06
Gross Profit	881.49	56,483.55	-55,602.06
Expense			
51000 · Personal Services			
51100 · Supervisors Fees	0.00	77.31	-77.31
51200 · Salary and Wages	16,968.81	26,201.14	-9,232.33
51210 · Vacation	1,937.94	2,230.99	-293.05
51220 · Sick	383.05	582.11	-199.06
51230 · Holiday	1,222.80	1,430.80	-208.00
51400 · Overtime Pay	0.00	137.40	-137.40
52100 · FICA Taxes	1,256.61	1,891.15	-634.54
52150 · Payroll Taxes - Medicare	293.87	442.29	-148.42
52300 · Life and Health Insurance	5,572.28	4,806.00	766.28
52400 · Unemployment Compensation	25.62	41.11	-15.49
52450 · Workers Compensation Insurance	0.00	1,848.15	-1,848.15
Total 51000 · Personal Services	27,660.98	39,688.45	-12,027.47
53000 · Operating Expenses			
53132 · Vegetation Control	7,948.67	9,788.00	-1,839.33
53154 · Legal	0.00	2,052.50	-2,052.50
53155 · Legal Advertisement	234.11	169.20	64.91
53200 · Accounting	3,575.00	2,351.10	1,223.90
54000 · Travel & Per Diem	56.22	85.95	-29.73
54100 · Telephone	449.39	178.85	270.54
54252 · Fuel & Oil	6,396.78	4,984.00	1,412.78
54300 · Utilities	322.04	0.00	322.04
54600 · Shop Expense	996.91	468.00	528.91
54659 · Equipment Maintenance			
54660 · Computers	1,186.50		
54659 · Equipment Maintenance - Other	25,738.85	576.00	25,162.85
Total 54659 · Equipment Maintenance	26,925.35	576.00	26,349.35
55152 · Office Supplies	0.00	51.30	-51.30
55154 · Facility Maintenance & Repairs	316.91	83.60	233.31
55225 · Collection Expense-St Johns	0.00	584.00	-584.00
55230 · Collection Discounts - SJC	0.00	-2.05	2.05
55459 · Other Current Charges	421.87	102.00	319.87
Total 53000 · Operating Expenses	47,643.25	21,472.45	26,170.80
56000 · Capital Outlay			
56466 · Drainage Control	12,909.49		
Total 56000 · Capital Outlay	12,909.49		
Total Expense	88,213.72	61,160.90	27,052.82
Net Ordinary Income	-87,332.23	-4,677.35	-82,654.88
Net Income	-87,332.23	-4,677.35	-82,654.88

Flagler Estates Road and Water Control District Budget vs. Actual

06/09/15

Accrual Basis

October 2014 through May 2015

	Oct '14 - May 15	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	670,093.81	717,360.02	-47,266.21
33825 · Excess Fees - St Johns County	9,230.31		
34190 · Culvert Permit Fees	375.00	62.50	312.50
34195 · Culvert Installation - Packages	18,585.06	2,952.61	15,632.45
34197 · Copies, Maps and Other	141.84	144.70	-2.86
34199 · Move On/Off Permit	255.00	150.00	105.00
36110 · Interest Earned Capital City	567.29	845.04	-277.75
36120 · Interest Earned - SBA	127.52	110.68	16.84
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>712,487.54</u>	<u>721,856.09</u>	<u>-9,368.55</u>
Gross Profit	712,487.54	721,856.09	-9,368.55
Expense			
51000 · Personal Services	266,011.25	298,873.82	-32,862.57
53000 · Operating Expenses	223,792.71	192,249.69	31,543.02
56000 · Capital Outlay	35,280.47	49,000.00	-13,719.53
6560 · Payroll Expenses	415.28		
66900 · Reconciliation Discrepancies	-0.08		
Total Expense	<u>525,499.63</u>	<u>540,123.51</u>	<u>-14,623.88</u>
Net Ordinary Income	<u>186,987.91</u>	<u>181,732.58</u>	<u>5,255.33</u>
Net Income	<u>186,987.91</u>	<u>181,732.58</u>	<u>5,255.33</u>

Flagler Estates Road and Water Control District

Budget vs. Actual

October 2014 through May 2015

	Oct '14 - May 15	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 - Taxes - St Johns County	670,093.81	717,360.02	-47,266.21
33825 - Excess Fees - St Johns County	9,230.31		
34190 - Culvert Permit Fees	375.00	62.50	312.50
34195 - Culvert Installation - Packages	18,585.06	2,952.61	15,632.45
34197 - Copies, Maps and Other	141.84	144.70	-2.86
34199 - Move On/Off Permit	255.00	150.00	105.00
36110 - Interest Earned Capital City	567.29	845.04	-277.75
36120 - Interest Earned - SBA	127.52	110.68	16.84
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	712,487.54	721,856.09	-9,368.55
Gross Profit	712,487.54	721,856.09	-9,368.55
Expense			
51000 - Personal Services			
51100 - Supervisors Fees	436.48	581.76	-145.28
51200 - Salary and Wages	160,046.98	181,914.62	-21,867.64
51210 - Vacation	14,539.16	11,112.73	3,426.43
51220 - Sick	3,556.65	2,708.94	847.71
51230 - Holiday	7,920.80	8,377.63	-456.83
51400 - Overtime Pay	0.00	1,099.16	-1,099.16
52100 - FICA Taxes	11,447.28	12,760.98	-1,313.70
52150 - Payroll Taxes - Medicare	2,677.19	2,984.02	-306.83
52200 - Retirement	18,000.00	18,000.00	0.00
52300 - Life and Health Insurance			
52300 - Life and Health Insurance - Other	44,470.48	40,583.99	3,886.49
Total 52300 - Life and Health Insurance	44,470.48	40,583.99	3,886.49
52400 - Unemployment Compensation	1,109.23	2,098.14	-988.91
52450 - Workers Compensation Insurance	1,727.00	16,651.85	-14,924.85
52460 - Drug & Alcohol Testing	80.00		
Total 51000 - Personal Services	266,011.25	298,873.82	-32,862.57
53000 - Operating Expenses			
53131 - Services - Engineering	187.50	457.28	-269.78
53132 - Vegetation Control	18,991.59	9,788.00	9,203.59
53133 - Surveying	0.00	2,000.00	-2,000.00
53154 - Legal	14,583.31	16,420.00	-1,836.69
53155 - Legal Advertisement	484.76	957.60	-472.84
53200 - Accounting	10,740.94	11,782.70	-1,041.76
54000 - Travel & Per Diem	618.66	841.80	-223.14
54010 - Continuing Education & Seminars	187.00	1,250.00	-1,063.00
54100 - Telephone	3,534.51	2,656.50	878.01
54251 - Postage	248.58	5,000.00	-4,751.42
54252 - Fuel & Oil	37,826.69	54,544.00	-16,717.31
54300 - Utilities			
75168 - FPL	138.84		
54300 - Utilities - Other	2,159.41	2,238.00	-78.59
Total 54300 - Utilities	2,298.25	2,238.00	60.25
54500 - Insurance	610.00	406.00	204.00
54600 - Shop Expense	11,431.54	8,034.00	3,397.54
54658 - Equipment Rental	433.92	1,000.00	-566.08
54659 - Equipment Maintenance			
54660 - Computers	1,841.50	2,000.00	-158.50
54659 - Equipment Maintenance - Other	57,214.42	24,916.50	32,297.92
Total 54659 - Equipment Maintenance	59,055.92	26,916.50	32,139.42
55152 - Office Supplies	3,152.26	2,057.40	1,094.86
55153 - Admin Fees, Licenses, Permits	2,756.85	2,107.80	649.05
55154 - Facility Maintenance & Repairs	16,030.09	2,104.06	13,926.03
55225 - Collection Expense-St Johns	6,550.32	7,184.80	-634.48
55230 - Collection Discounts - SJC	20,272.29	20,500.00	-227.71
55275 - Collection Expense - SJA	11,100.34	12,000.00	-899.66
55459 - Other Current Charges	2,572.39	2,003.25	569.14
53000 - Operating Expenses - Other	125.00		
Total 53000 - Operating Expenses	223,792.71	192,249.69	31,543.02

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Accrual Basis

Flagler Estates Road and Water Control District

Budget vs. Actual

October 2014 through May 2015

	<u>Oct '14 - May 15</u>	<u>Budget</u>	<u>\$ Over Budget</u>
56000 - Capital Outlay			
56464 - Machinery & Equipment	0.00	18,000.00	-18,000.00
56466 - Drainage Control	22,113.27	20,000.00	2,113.27
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	<u>35,280.47</u>	<u>49,000.00</u>	<u>-13,719.53</u>
6560 - Payroll Expenses	415.28		
66900 - Reconciliation Discrepancies	-0.08		
Total Expense	<u>525,499.63</u>	<u>540,123.51</u>	<u>-14,623.88</u>
Net Ordinary Income	<u>186,987.91</u>	<u>181,732.58</u>	<u>5,255.33</u>
Net Income	<u><u>186,987.91</u></u>	<u><u>181,732.58</u></u>	<u><u>5,255.33</u></u>

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

	<u>May 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
10120 · CCB Capital Improvement Fund	606,479.57
Total Checking/Savings	<u>606,479.57</u>
Other Current Assets	
Inventory	156,390.00
12000 · Due From General Fund	-0.16
Total Other Current Assets	<u>156,389.84</u>
Total Current Assets	<u>762,869.41</u>
TOTAL ASSETS	<u>762,869.41</u>
LIABILITIES & EQUITY	
Equity	
Reserve for Inventory	156,390.00
32000 · Retained Earnings-Fund Balance	554,385.08
Net Income	52,094.33
Total Equity	<u>762,869.41</u>
TOTAL LIABILITIES & EQUITY	<u>762,869.41</u>

FERWCD - Capital Projects Fund
Profit & Loss
 May 2015

	May 15	Oct '14 - May 15
Ordinary Income/Expense		
Income		
31125 · CIP Assessment Collections	0.00	218,687.72
36120 · Interest Income - CCB	25.39	173.19
Total Income	25.39	218,860.91
Expense		
53131 · Engineering Services	0.00	500.00
55230 · SJC - Collection Exp	0.00	91.20
55235 · SJC Assessment Discount	0.00	6,606.93
55275 · Collection Expense	0.00	319.97
56460 · Paving and Stabilization	0.00	158,925.00
Total Expense	0.00	166,443.10
Net Ordinary Income	25.39	52,417.81
Other Income/Expense		
Other Income		
31130 · Excess Fees - SJC	0.00	-323.48
Total Other Income	0.00	-323.48
Net Other Income	0.00	-323.48
Net Income	25.39	52,094.33

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

	<u>Oct '14 - May 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	173.19		
Total Income	<u>218,860.91</u>	<u>258,350.00</u>	<u>-39,489.09</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	52,417.81	-111,650.00	164,067.81
Other Income/Expense			
Other Income			
31130 · Excess Fees - SJC	-323.48		
Total Other Income	<u>-323.48</u>		
Net Other Income	-323.48	0.00	-323.48
Net Income	<u><u>52,094.33</u></u>	<u><u>-111,650.00</u></u>	<u><u>163,744.33</u></u>