# Flagler Estates Road and Water Control District
## Balance Sheet
**As of December 31, 2013**

| | Dec 31, 13 |
|---|---|
| **ASSETS** | |
| **Current Assets** | |
| **Checking/Savings** | |
| **10000 · CASH** | 1,947,591.83 |
| **10126 · State Board of Admin - B P...** | 4,487.23 |
| **Total Checking/Savings** | 1,952,079.06 |
| **Other Current Assets** | |
| **15500 · Prepaid Expenses** | 33,474.00 |
| **Total Other Current Assets** | 33,474.00 |
| **Total Current Assets** | 1,985,553.06 |
| **Other Assets** | |
| **15700 · Inventory** | 54,108.52 |
| **Total Other Assets** | 54,108.52 |
| **TOTAL ASSETS** | **2,039,661.58** |
| **LIABILITIES & EQUITY** | |
| **Liabilities** | |
| **Current Liabilities** | |
| **Accounts Payable** | |
| **20200 · Accounts Payable** | 2,783.57 |
| **Total Accounts Payable** | 2,783.57 |
| **Other Current Liabilities** | |
| **20201 · Audit Payables** | 12,538.62 |
| **2100 · Payroll Liabilities** | 3,752.84 |
| **21800 · FICA & Withholding Pay...** | -638.14 |
| **21825 · Child Support Payable** | -344.72 |
| **21950 · Due to Capital Projects F...** | 101,051.28 |
| **Total Other Current Liabilities** | 116,359.88 |
| **Total Current Liabilities** | 119,143.45 |
| **Total Liabilities** | 119,143.45 |

**Flagler Estates Road and Water Control District**

# Balance Sheet

**As of December 31, 2013**

| | Dec 31, 13 |
|---|---|
| **Equity** | |
| **27000 · Fund Balance - Reserved for I...** | 54,108.52 |
| **27100 · Fund Balance - Undesignated** | 1,603,358.56 |
| **Net Income** | 263,051.05 |
| **Total Equity** | 1,920,518.13 |
| **TOTAL LIABILITIES & EQUITY** | **2,039,661.58** |


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# Flagler Estates Road and Water Control District
## Balance Sheet
**As of December 31, 2013**

| | | Dec 31, 13 |
|---|---|---|
| **ASSETS** | | |
| **Current Assets** | | |
| **Checking/Savings** | | |
| **10000 · CASH** | | |
| **10100 · Cash-CCB General Fund-5401** | 1,081,474.73 | |
| **10105 · CCB Emergency Reserve-3101** | 452,124.93 | |
| **10110 · CCB Operating Reserve-5601** | 311,093.68 | |
| **10125 · Cash - State Board of Admin** | 102,604.83 | |
| **10200 · Petty Cash** | 293.66 | |
| **Total 10000 · CASH** | | 1,947,591.83 |
| **10126 · State Board of Admin - B Pool** | | |
| **10127 · Valuation Analysis** | -690.11 | |
| **10126 · State Board of Admin - B Pool - O...** | 5,177.34 | |
| **Total 10126 · State Board of Admin - B Pool** | | 4,487.23 |
| **Total Checking/Savings** | | 1,952,079.06 |
| **Other Current Assets** | | |
| **15500 · Prepaid Expenses** | | 33,474.00 |
| **Total Other Current Assets** | | 33,474.00 |
| **Total Current Assets** | | 1,985,553.06 |
| **Other Assets** | | |
| **15700 · Inventory** | | 54,108.52 |
| **Total Other Assets** | | 54,108.52 |
| **TOTAL ASSETS** | | **2,039,661.58** |
| **LIABILITIES & EQUITY** | | |
| **Liabilities** | | |
| **Current Liabilities** | | |
| **Accounts Payable** | | |
| **20200 · Accounts Payable** | | 2,783.57 |
| **Total Accounts Payable** | | 2,783.57 |
| **Other Current Liabilities** | | |
| **20201 · Audit Payables** | | 12,538.62 |
| **2100 · Payroll Liabilities** | | |
| **2110 · The Hartford Loan Repayment** | -159.51 | |
| **2100 · Payroll Liabilities - Other** | 3,912.35 | |
| **Total 2100 · Payroll Liabilities** | | 3,752.84 |

**Flagler Estates Road and Water Control District**

# Balance Sheet

**As of December 31, 2013**

| | Dec 31, 13 |
|---|---|
| 21800 · FICA & Withholding Payable | -638.14 |
| 21825 · Child Support Payable | -344.72 |
| 21950 · Due to Capital Projects Fund | 101,051.28 |
| Total Other Current Liabilities | 116,359.88 |
| Total Current Liabilities | 119,143.45 |
| Total Liabilities | 119,143.45 |
| Equity | |
| 27000 · Fund Balance - Reserved for Inv | 54,108.52 |
| 27100 · Fund Balance - Undesignated | 1,603,358.56 |
| Net Income | 263,051.05 |
| Total Equity | 1,920,518.13 |
| **TOTAL LIABILITIES & EQUITY** | **2,039,661.58** |

**Flagler Estates Road and Water Control District**

# Profit & Loss

**December 2013**

| | Dec 13 | Oct - Dec 13 |
|---|---|---|
| **Ordinary Income/Expense** | | |
| **Income** | | |
| **31125 · Taxes - St Johns County** | 325,557.91 | 481,444.63 |
| **33825 · Excess Fees - St Johns Cou...** | 0.00 | 934.44 |
| **34195 · Culvert Installation - Pack...** | 967.16 | 967.16 |
| **34197 · Copies, Maps and Other** | 0.00 | 330.00 |
| **34199 · Move On/Off Permit** | 85.00 | 85.00 |
| **36110 · Interest Earned Capital City** | 112.85 | 290.16 |
| **36120 · Interest Earned - SBA** | 316.08 | 1,359.31 |
| **36990 · Miscellaneous Revenues** | 0.00 | -984.39 |
| **Total Income** | 327,039.00 | 484,426.31 |
| **Gross Profit** | 327,039.00 | 484,426.31 |
| **Expense** | | |
| **51000 · Personal Services** | 49,518.09 | 115,390.59 |
| **53000 · Operating Expenses** | 31,651.63 | 73,360.12 |
| **56000 · Capital Outlay** | 2,516.33 | 32,554.53 |
| **6560 · Payroll Expenses** | 70.00 | 70.00 |
| **66900 · Reconciliation Discrepancies** | 0.00 | 0.02 |
| **Total Expense** | 83,756.05 | 221,375.26 |
| **Net Ordinary Income** | 243,282.95 | 263,051.05 |
| **Net Income** | **243,282.95** | **263,051.05** |

# Flagler Estates Road and Water Control District
## Profit & Loss
### December 2013

| | Dec 13 | Oct - Dec 13 |
|---|---|---|
| **Ordinary Income/Expense** | | |
| **Income** | | |
| **31125 · Taxes - St Johns County** | 325,557.91 | 481,444.63 |
| **33825 · Excess Fees - St Johns County** | 0.00 | 934.44 |
| **34195 · Culvert Installation - Packages** | 967.16 | 967.16 |
| **34197 · Copies, Maps and Other** | 0.00 | 330.00 |
| **34199 · Move On/Off Permit** | 85.00 | 85.00 |
| **36110 · Interest Earned Capital City** | 112.85 | 290.16 |
| **36120 · Interest Earned - SBA** | 316.08 | 1,359.31 |
| **36990 · Miscellaneous Revenues** | 0.00 | -984.39 |
| **Total Income** | 327,039.00 | 484,426.31 |
| **Gross Profit** | 327,039.00 | 484,426.31 |
| **Expense** | | |
| **51000 · Personal Services** | | |
| **51100 · Supervisors Fees** | 56.25 | 202.51 |
| **51200 · Salary and Wages** | 17,153.40 | 60,905.19 |
| **51210 · Vacation** | 554.30 | 2,586.45 |
| **51220 · Sick** | 222.52 | 783.38 |
| **51230 · Holiday** | 2,596.00 | 3,894.00 |
| **52100 · FICA Taxes** | 1,267.17 | 4,209.97 |
| **52150 · Payroll Taxes - Medicare** | 296.36 | 984.58 |
| **52200 · Retirement** | 18,000.00 | 18,000.00 |
| **52300 · Life and Health Insurance** | | |
| **52300 · Life and Health Insurance - O...** | 6,353.60 | 18,143.78 |
| **Total 52300 · Life and Health Insurance** | 6,353.60 | 18,143.78 |
| **52400 · Unemployment Compensation** | 1,706.07 | 1,743.47 |
| **52450 · Workers Compensation Insurance** | 1,312.42 | 3,937.26 |
| **Total 51000 · Personal Services** | 49,518.09 | 115,390.59 |
| **53000 · Operating Expenses** | | |
| **53131 · Services - Engineering** | 0.00 | 62.50 |
| **53154 · Legal** | 2,083.33 | 6,249.99 |
| **53155 · Legal Advertisement** | 0.00 | 72.16 |
| **53200 · Accounting** | 607.50 | 4,893.75 |
| **54000 · Travel & Per Diem** | 87.70 | 438.49 |
| **54010 · Continuing Education & Semina...** | 0.00 | 777.84 |
| **54100 · Telephone** | 345.79 | 1,146.53 |
| **54251 · Postage** | 166.60 | 166.60 |
| **54252 · Fuel & Oil** | 4,884.50 | 13,746.09 |
| **54300 · Utilities** | 300.64 | 1,088.45 |
| **54600 · Shop Expense** | 642.53 | 3,679.13 |
| **54658 · Equipment Rental** | 0.00 | 363.92 |

**Flagler Estates Road and Water Control District**

# Profit & Loss

**December 2013**

| | Dec 13 | Oct - Dec 13 |
|---|---|---|
| **54659 · Equipment Maintenance** | | |
| **54660 · Computers** | 0.00 | 722.80 |
| **54659 · Equipment Maintenance - Oth...** | 6,511.32 | 12,616.18 |
| **Total 54659 · Equipment Maintenance** | 6,511.32 | 13,338.98 |
| **55152 · Office Supplies** | 117.30 | 393.40 |
| **55153 · Admin Fees, Licenses, Permits** | 26.96 | 826.96 |
| **55154 · Facility Maintenance & Repairs** | 258.29 | 694.87 |
| **55225 · Collection Expense-St Johns** | 3,131.93 | 4,605.25 |
| **55230 · Collection Discounts - SJC** | 12,365.45 | 18,451.03 |
| **55459 · Other Current Charges** | 121.79 | 2,364.18 |
| **Total 53000 · Operating Expenses** | 31,651.63 | 73,360.12 |
| **56000 · Capital Outlay** | | |
| **56464 · Machinery & Equipment** | 0.00 | 28,999.00 |
| **56466 · Drainage Control** | 2,516.33 | 3,555.53 |
| **Total 56000 · Capital Outlay** | 2,516.33 | 32,554.53 |
| **6560 · Payroll Expenses** | 70.00 | 70.00 |
| **66900 · Reconciliation Discrepancies** | 0.00 | 0.02 |
| **Total Expense** | 83,756.05 | 221,375.26 |
| **Net Ordinary Income** | 243,282.95 | 263,051.05 |
| **Net Income** | **243,282.95** | **263,051.05** |

# Flagler Estates Road and Water Control District
## Profit & Loss
**October through December 2013**

| | Oct 13 | Nov 13 | Dec 13 | TOTAL |
|---|---|---|---|---|
| **Ordinary Income/Expense** | | | | |
| **Income** | | | | |
| **31125 · Taxes - St Johns County** | 6,525.69 | 149,361.03 | 325,557.91 | 481,444.63 |
| **33825 · Excess Fees - St Johns Cou...** | 871.32 | 63.12 | 0.00 | 934.44 |
| **34195 · Culvert Installation - Pack...** | 0.00 | 0.00 | 967.16 | 967.16 |
| **34197 · Copies, Maps and Other** | 330.00 | 0.00 | 0.00 | 330.00 |
| **34199 · Move On/Off Permit** | 0.00 | 0.00 | 85.00 | 85.00 |
| **36110 · Interest Earned Capital City** | 87.47 | 89.84 | 112.85 | 290.16 |
| **36120 · Interest Earned - SBA** | 134.72 | 908.51 | 316.08 | 1,359.31 |
| **36990 · Miscellaneous Revenues** | -90.07 | -894.32 | 0.00 | -984.39 |
| **Total Income** | 7,859.13 | 149,528.18 | 327,039.00 | 484,426.31 |
| **Gross Profit** | 7,859.13 | 149,528.18 | 327,039.00 | 484,426.31 |
| **Expense** | | | | |
| **51000 · Personal Services** | 35,826.29 | 30,046.21 | 49,518.09 | 115,390.59 |
| **53000 · Operating Expenses** | 19,253.95 | 22,454.54 | 31,651.63 | 73,360.12 |
| **56000 · Capital Outlay** | 30,038.20 | 0.00 | 2,516.33 | 32,554.53 |
| **6560 · Payroll Expenses** | 0.00 | 0.00 | 70.00 | 70.00 |
| **66900 · Reconciliation Discrepancies** | 0.02 | 0.00 | 0.00 | 0.02 |
| **Total Expense** | 85,118.46 | 52,500.75 | 83,756.05 | 221,375.26 |
| **Net Ordinary Income** | -77,259.33 | 97,027.43 | 243,282.95 | 263,051.05 |
| **Net Income** | **-77,259.33** | **97,027.43** | **243,282.95** | **263,051.05** |

**Flagler Estates Road and Water Control District**

## Profit & Loss

**October through December 2013**

| | Oct 13 | Nov 13 | Dec 13 | TOTAL |
|---|---|---|---|---|
| **Ordinary Income/Expense** | | | | |
| **Income** | | | | |
| **31125 · Taxes - St Johns County** | 6,525.69 | 149,361.03 | 325,557.91 | 481,444.63 |
| **33825 · Excess Fees - St Johns County** | 871.32 | 63.12 | 0.00 | 934.44 |
| **34195 · Culvert Installation - Packages** | 0.00 | 0.00 | 967.16 | 967.16 |
| **34197 · Copies, Maps and Other** | 330.00 | 0.00 | 0.00 | 330.00 |
| **34199 · Move On/Off Permit** | 0.00 | 0.00 | 85.00 | 85.00 |
| **36110 · Interest Earned Capital City** | 87.47 | 89.84 | 112.85 | 290.16 |
| **36120 · Interest Earned - SBA** | 134.72 | 908.51 | 316.08 | 1,359.31 |
| **36990 · Miscellaneous Revenues** | -90.07 | -894.32 | 0.00 | -984.39 |
| **Total Income** | 7,859.13 | 149,528.18 | 327,039.00 | 484,426.31 |
| **Gross Profit** | 7,859.13 | 149,528.18 | 327,039.00 | 484,426.31 |
| **Expense** | | | | |
| **51000 · Personal Services** | | | | |
| **51100 · Supervisors Fees** | 83.76 | 62.50 | 56.25 | 202.51 |
| **51200 · Salary and Wages** | 25,275.29 | 18,476.50 | 17,153.40 | 60,905.19 |
| **51210 · Vacation** | 823.45 | 1,208.70 | 554.30 | 2,586.45 |
| **51220 · Sick** | 192.56 | 368.30 | 222.52 | 783.38 |
| **51230 · Holiday** | 0.00 | 1,298.00 | 2,596.00 | 3,894.00 |
| **52100 · FICA Taxes** | 1,624.07 | 1,318.73 | 1,267.17 | 4,209.97 |
| **52150 · Payroll Taxes - Medicare** | 379.82 | 308.40 | 296.36 | 984.58 |
| **52200 · Retirement** | 0.00 | 0.00 | 18,000.00 | 18,000.00 |
| **52300 · Life and Health Insurance** | | | | |
| **52300 · Life and Health Insurance - Ot...** | 6,117.44 | 5,672.74 | 6,353.60 | 18,143.78 |
| **Total 52300 · Life and Health Insurance** | 6,117.44 | 5,672.74 | 6,353.60 | 18,143.78 |
| **52400 · Unemployment Compensation** | 17.48 | 19.92 | 1,706.07 | 1,743.47 |
| **52450 · Workers Compensation Insurance** | 1,312.42 | 1,312.42 | 1,312.42 | 3,937.26 |
| **Total 51000 · Personal Services** | 35,826.29 | 30,046.21 | 49,518.09 | 115,390.59 |
| **53000 · Operating Expenses** | | | | |
| **53131 · Services - Engineering** | 62.50 | 0.00 | 0.00 | 62.50 |
| **53154 · Legal** | 2,083.33 | 2,083.33 | 2,083.33 | 6,249.99 |
| **53155 · Legal Advertisement** | 72.16 | 0.00 | 0.00 | 72.16 |
| **53200 · Accounting** | 2,160.00 | 2,126.25 | 607.50 | 4,893.75 |
| **54000 · Travel & Per Diem** | 271.97 | 78.82 | 87.70 | 438.49 |
| **54010 · Continuing Education & Seminars** | 742.84 | 35.00 | 0.00 | 777.84 |
| **54100 · Telephone** | 449.93 | 350.81 | 345.79 | 1,146.53 |
| **54251 · Postage** | 0.00 | 0.00 | 166.60 | 166.60 |
| **54252 · Fuel & Oil** | 3,995.27 | 4,866.32 | 4,884.50 | 13,746.09 |
| **54300 · Utilities** | 496.22 | 291.59 | 300.64 | 1,088.45 |
| **54600 · Shop Expense** | 1,478.09 | 1,558.51 | 642.53 | 3,679.13 |
| **54658 · Equipment Rental** | 363.92 | 0.00 | 0.00 | 363.92 |
| **54659 · Equipment Maintenance** | | | | |
| **54660 · Computers** | 722.80 | 0.00 | 0.00 | 722.80 |
| **54659 · Equipment Maintenance - Other** | 5,094.93 | 1,009.93 | 6,511.32 | 12,616.18 |
| **Total 54659 · Equipment Maintenance** | 5,817.73 | 1,009.93 | 6,511.32 | 13,338.98 |
| **55152 · Office Supplies** | 109.71 | 166.39 | 117.30 | 393.40 |
| **55153 · Admin Fees, Licenses, Permits** | 800.00 | 0.00 | 26.96 | 826.96 |
| **55154 · Facility Maintenance & Repairs** | 185.29 | 251.29 | 258.29 | 694.87 |
| **55225 · Collection Expense-St Johns** | 39.93 | 1,433.39 | 3,131.93 | 4,605.25 |
| **55230 · Collection Discounts - SJC** | 0.00 | 6,085.58 | 12,365.45 | 18,451.03 |
| **55459 · Other Current Charges** | 125.06 | 2,117.33 | 121.79 | 2,364.18 |
| **Total 53000 · Operating Expenses** | 19,253.95 | 22,454.54 | 31,651.63 | 73,360.12 |
| **56000 · Capital Outlay** | | | | |
| **56464 · Machinery & Equipment** | 28,999.00 | 0.00 | 0.00 | 28,999.00 |
| **56466 · Drainage Control** | 1,039.20 | 0.00 | 2,516.33 | 3,555.53 |
| **Total 56000 · Capital Outlay** | 30,038.20 | 0.00 | 2,516.33 | 32,554.53 |
| **6560 · Payroll Expenses** | 0.00 | 0.00 | 70.00 | 70.00 |
| **66900 · Reconciliation Discrepancies** | 0.02 | 0.00 | 0.00 | 0.02 |
| **Total Expense** | 85,118.46 | 52,500.75 | 83,756.05 | 221,375.26 |
| **Net Ordinary Income** | -77,259.33 | 97,027.43 | 243,282.95 | 263,051.05 |
| **Net Income** | **-77,259.33** | **97,027.43** | **243,282.95** | **263,051.05** |

Flagler Estates Road and Water Control District

# Profit & Loss Budget vs. Actual

December 2013

| | Dec 13 | Budget | $ Over Bud... |
|---|---|---|---|
| **Ordinary Income/Expense** | | | |
| **Income** | | | |
| **31125 · Taxes - St Johns County** | 325,557.91 | 230,030.80 | 95,527.11 |
| **34195 · Culvert Installation - Pack...** | 967.16 | 576.00 | 391.16 |
| **34199 · Move On/Off Permit** | 85.00 | 0.00 | 85.00 |
| **36110 · Interest Earned Capital City** | 112.85 | 109.20 | 3.65 |
| **36120 · Interest Earned - SBA** | 316.08 | 15.58 | 300.50 |
| **36990 · Miscellaneous Revenues** | 0.00 | 16.66 | -16.66 |
| **Total Income** | 327,039.00 | 230,748.24 | 96,290.76 |
| **Gross Profit** | 327,039.00 | 230,748.24 | 96,290.76 |
| **Expense** | | | |
| **51000 · Personal Services** | 49,518.09 | 48,534.89 | 983.20 |
| **53000 · Operating Expenses** | 31,651.63 | 30,109.38 | 1,542.25 |
| **56000 · Capital Outlay** | 2,516.33 | 0.00 | 2,516.33 |
| **6560 · Payroll Expenses** | 70.00 | | |
| **Total Expense** | 83,756.05 | 78,644.27 | 5,111.78 |
| **Net Ordinary Income** | 243,282.95 | 152,103.97 | 91,178.98 |
| **Net Income** | **243,282.95** | **152,103.97** | **91,178.98** |

Flagler Estates Road and Water Control District

**Profit & Loss Budget vs. Actual**

December 2013

| | Dec 13 | Budget | $ Over Budget |
|---|---|---|---|
| **Ordinary Income/Expense** | | | |
| **Income** | | | |
| **31125 · Taxes - St Johns County** | 325,557.91 | 230,030.80 | 95,527.11 |
| **34195 · Culvert Installation - Packages** | 967.16 | 576.00 | 391.16 |
| **34199 · Move On/Off Permit** | 85.00 | 0.00 | 85.00 |
| **36110 · Interest Earned Capital City** | 112.85 | 109.20 | 3.65 |
| **36120 · Interest Earned - SBA** | 316.08 | 15.58 | 300.50 |
| **36990 · Miscellaneous Revenues** | 0.00 | 16.66 | -16.66 |
| **Total Income** | 327,039.00 | 230,748.24 | 96,290.76 |
| **Gross Profit** | 327,039.00 | 230,748.24 | 96,290.76 |
| **Expense** | | | |
| **51000 · Personal Services** | | | |
| **51100 · Supervisors Fees** | 56.25 | | |
| **51200 · Salary and Wages** | 17,153.40 | 19,434.70 | -2,281.30 |
| **51210 · Vacation** | 554.30 | 738.30 | -184.00 |
| **51220 · Sick** | 222.52 | 621.36 | -398.84 |
| **51230 · Holiday** | 2,596.00 | 1,367.59 | 1,228.41 |
| **51400 · Overtime Pay** | 0.00 | 131.75 | -131.75 |
| **52100 · FICA Taxes** | 1,267.17 | 1,374.14 | -106.97 |
| **52150 · Payroll Taxes - Medicare** | 296.36 | 321.37 | -25.01 |
| **52200 · Retirement** | 18,000.00 | 18,000.00 | 0.00 |
| **52300 · Life and Health Insurance** | | | |
| **52300 · Life and Health Insurance - O...** | 6,353.60 | 5,352.98 | 1,000.62 |
| **Total 52300 · Life and Health Insurance** | 6,353.60 | 5,352.98 | 1,000.62 |
| **52400 · Unemployment Compensation** | 1,706.07 | 18.81 | 1,687.26 |
| **52450 · Workers Compensation Insura...** | 1,312.42 | 1,173.89 | 138.53 |
| **Total 51000 · Personal Services** | 49,518.09 | 48,534.89 | 983.20 |
| **53000 · Operating Expenses** | | | |
| **53131 · Services - Engineering** | 0.00 | 586.00 | -586.00 |
| **53154 · Legal** | 2,083.33 | 2,062.50 | 20.83 |
| **53155 · Legal Advertisement** | 0.00 | 203.40 | -203.40 |
| **53200 · Accounting** | 607.50 | 1,292.00 | -684.50 |
| **54000 · Travel & Per Diem** | 87.70 | 107.60 | -19.90 |
| **54010 · Continuing Education & Semin...** | 0.00 | 226.65 | -226.65 |
| **54100 · Telephone** | 345.79 | 436.50 | -90.71 |
| **54251 · Postage** | 166.60 | 18.80 | 147.80 |
| **54252 · Fuel & Oil** | 4,884.50 | 7,531.00 | -2,646.50 |
| **54300 · Utilities** | 300.64 | 636.98 | -336.34 |
| **54600 · Shop Expense** | 642.53 | 2,148.80 | -1,506.27 |
| **54659 · Equipment Maintenance** | | | |
| **54660 · Computers** | 0.00 | 732.60 | -732.60 |
| **54659 · Equipment Maintenance - Ot...** | 6,511.32 | 1,095.20 | 5,416.12 |
| **Total 54659 · Equipment Maintenance** | 6,511.32 | 1,827.80 | 4,683.52 |
| **55152 · Office Supplies** | 117.30 | 533.20 | -415.90 |
| **55153 · Admin Fees, Licenses, Permits** | 26.96 | 0.00 | 26.96 |
| **55154 · Facility Maintenance & Repairs** | 258.29 | 465.60 | -207.31 |
| **55155 · Publishing & Printing** | 0.00 | 375.00 | -375.00 |
| **55225 · Collection Expense-St Johns** | 3,131.93 | 1,990.10 | 1,141.83 |
| **55230 · Collection Discounts - SJC** | 12,365.45 | 9,338.70 | 3,026.75 |
| **55459 · Other Current Charges** | 121.79 | 328.75 | -206.96 |
| **Total 53000 · Operating Expenses** | 31,651.63 | 30,109.38 | 1,542.25 |

**Flagler Estates Road and Water Control District**

**Profit & Loss Budget vs. Actual**

**December 2013**

| | Dec 13 | Budget | $ Over Budget |
|---|---|---|---|
| **56000 · Capital Outlay** | | | |
| **56466 · Drainage Control** | 2,516.33 | 0.00 | 2,516.33 |
| **Total 56000 · Capital Outlay** | 2,516.33 | 0.00 | 2,516.33 |
| **6560 · Payroll Expenses** | 70.00 | | |
| **Total Expense** | 83,756.05 | 78,644.27 | 5,111.78 |
| **Net Ordinary Income** | 243,282.95 | 152,103.97 | 91,178.98 |
| **Net Income** | **243,282.95** | **152,103.97** | **91,178.98** |

# Flagler Estates Road and Water Control District
## Profit & Loss Budget vs. Actual
**October through December 2013**

| | Oct - Dec 13 | Budget | $ Over Bud... |
|---|---|---|---|
| **Ordinary Income/Expense** | | | |
| **Income** | | | |
| **31125 · Taxes - St Johns County** | 481,444.63 | 446,031.47 | 35,413.16 |
| **33825 · Excess Fees - St Johns Cou...** | 934.44 | | |
| **34190 · Culvert Permit Fees** | 0.00 | 0.01 | -0.01 |
| **34195 · Culvert Installation - Pack...** | 967.16 | 1,186.40 | -219.24 |
| **34197 · Copies, Maps and Other** | 330.00 | 0.00 | 330.00 |
| **34199 · Move On/Off Permit** | 85.00 | 0.00 | 85.00 |
| **36110 · Interest Earned Capital City** | 290.16 | 309.36 | -19.20 |
| **36120 · Interest Earned - SBA** | 1,359.31 | 46.74 | 1,312.57 |
| **36990 · Miscellaneous Revenues** | -984.39 | 49.98 | -1,034.37 |
| **Total Income** | 484,426.31 | 447,623.96 | 36,802.35 |
| **Gross Profit** | 484,426.31 | 447,623.96 | 36,802.35 |
| **Expense** | | | |
| **51000 · Personal Services** | 115,390.59 | 117,046.98 | -1,656.39 |
| **53000 · Operating Expenses** | 73,360.12 | 90,726.73 | -17,366.61 |
| **56000 · Capital Outlay** | 32,554.53 | 60,000.00 | -27,445.47 |
| **6560 · Payroll Expenses** | 70.00 | | |
| **66900 · Reconciliation Discrepancies** | 0.02 | | |
| **Total Expense** | 221,375.26 | 267,773.71 | -46,398.45 |
| **Net Ordinary Income** | 263,051.05 | 179,850.25 | 83,200.80 |
| **Net Income** | **263,051.05** | **179,850.25** | **83,200.80** |

**Flagler Estates Road and Water Control District**

**Profit & Loss Budget vs. Actual**

**October through December 2013**

| | Oct - Dec 13 | Budget | $ Over Budget |
|---|---|---|---|
| **Ordinary Income/Expense** | | | |
| **Income** | | | |
| **31125 · Taxes - St Johns County** | 481,444.63 | 446,031.47 | 35,413.16 |
| **33825 · Excess Fees - St Johns County** | 934.44 | | |
| **34190 · Culvert Permit Fees** | 0.00 | 0.01 | -0.01 |
| **34195 · Culvert Installation - Packages** | 967.16 | 1,186.40 | -219.24 |
| **34197 · Copies, Maps and Other** | 330.00 | 0.00 | 330.00 |
| **34199 · Move On/Off Permit** | 85.00 | 0.00 | 85.00 |
| **36110 · Interest Earned Capital City** | 290.16 | 309.36 | -19.20 |
| **36120 · Interest Earned - SBA** | 1,359.31 | 46.74 | 1,312.57 |
| **36990 · Miscellaneous Revenues** | -984.39 | 49.98 | -1,034.37 |
| **Total Income** | 484,426.31 | 447,623.96 | 36,802.35 |
| **Gross Profit** | 484,426.31 | 447,623.96 | 36,802.35 |
| **Expense** | | | |
| **51000 · Personal Services** | | | |
| **51100 · Supervisors Fees** | 202.51 | | |
| **51200 · Salary and Wages** | 60,905.19 | 63,920.30 | -3,015.11 |
| **51210 · Vacation** | 2,586.45 | 2,947.79 | -361.34 |
| **51220 · Sick** | 783.38 | 810.87 | -27.49 |
| **51230 · Holiday** | 3,894.00 | 4,093.94 | -199.94 |
| **51400 · Overtime Pay** | 0.00 | 395.25 | -395.25 |
| **52100 · FICA Taxes** | 4,209.97 | 4,463.68 | -253.71 |
| **52150 · Payroll Taxes - Medicare** | 984.58 | 1,044.35 | -59.77 |
| **52200 · Retirement** | 18,000.00 | 18,000.00 | 0.00 |
| **52300 · Life and Health Insurance** | | | |
| **52300 · Life and Health Insurance - ...** | 18,143.78 | 16,203.09 | 1,940.69 |
| **Total 52300 · Life and Health Insurance** | 18,143.78 | 16,203.09 | 1,940.69 |
| **52400 · Unemployment Compensation** | 1,743.47 | 716.13 | 1,027.34 |
| **52450 · Workers Compensation Insura...** | 3,937.26 | 4,451.58 | -514.32 |
| **Total 51000 · Personal Services** | 115,390.59 | 117,046.98 | -1,656.39 |
| **53000 · Operating Expenses** | | | |
| **53131 · Services - Engineering** | 62.50 | 2,972.00 | -2,909.50 |
| **53132 · Vegetation Control** | 0.00 | 6,216.00 | -6,216.00 |
| **53154 · Legal** | 6,249.99 | 6,190.00 | 59.99 |
| **53155 · Legal Advertisement** | 72.16 | 455.70 | -383.54 |
| **53200 · Accounting** | 4,893.75 | 4,159.10 | 734.65 |
| **54000 · Travel & Per Diem** | 438.49 | 182.10 | 256.39 |
| **54010 · Continuing Education & Semi...** | 777.84 | 1,298.85 | -521.01 |
| **54100 · Telephone** | 1,146.53 | 1,301.50 | -154.97 |
| **54251 · Postage** | 166.60 | 37.80 | 128.80 |
| **54252 · Fuel & Oil** | 13,746.09 | 22,601.50 | -8,855.41 |
| **54300 · Utilities** | 1,088.45 | 1,089.18 | -0.73 |
| **54600 · Shop Expense** | 3,679.13 | 6,237.30 | -2,558.17 |
| **54658 · Equipment Rental** | 363.92 | 1,500.00 | -1,136.08 |
| **54659 · Equipment Maintenance** | | | |
| **54660 · Computers** | 722.80 | 732.60 | -9.80 |
| **54659 · Equipment Maintenance - O...** | 12,616.18 | 10,223.10 | 2,393.08 |
| **Total 54659 · Equipment Maintenance** | 13,338.98 | 10,955.70 | 2,383.28 |

**Flagler Estates Road and Water Control District**

**Profit & Loss Budget vs. Actual**

**October through December 2013**

| | Oct - Dec 13 | Budget | $ Over Budget |
|---|---|---|---|
| **55152 · Office Supplies** | 393.40 | 1,079.60 | -686.20 |
| **55153 · Admin Fees, Licenses, Permits** | 826.96 | 90.60 | 736.36 |
| **55154 · Facility Maintenance & Repairs** | 694.87 | 729.90 | -35.03 |
| **55155 · Publishing & Printing** | 0.00 | 1,125.00 | -1,125.00 |
| **55225 · Collection Expense-St Johns** | 4,605.25 | 3,823.40 | 781.85 |
| **55230 · Collection Discounts - SJC** | 18,451.03 | 18,312.00 | 139.03 |
| **55459 · Other Current Charges** | 2,364.18 | 369.50 | 1,994.68 |
| **Total 53000 · Operating Expenses** | 73,360.12 | 90,726.73 | -17,366.61 |
| **56000 · Capital Outlay** | | | |
| **56464 · Machinery & Equipment** | 28,999.00 | 30,000.00 | -1,001.00 |
| **56466 · Drainage Control** | 3,555.53 | 0.00 | 3,555.53 |
| **56467 · Road repairs** | 0.00 | 25,000.00 | -25,000.00 |
| **56468 · Signage** | 0.00 | 5,000.00 | -5,000.00 |
| **Total 56000 · Capital Outlay** | 32,554.53 | 60,000.00 | -27,445.47 |
| **6560 · Payroll Expenses** | 70.00 | | |
| **66900 · Reconciliation Discrepancies** | 0.02 | | |
| **Total Expense** | 221,375.26 | 267,773.71 | -46,398.45 |
| **Net Ordinary Income** | 263,051.05 | 179,850.25 | 83,200.80 |
| **Net Income** | **263,051.05** | **179,850.25** | **83,200.80** |

# FERWCD - Capital Projects Fund
## Balance Sheet
**As of December 31, 2013**

| | Dec 31, 13 |
|---|---|
| **ASSETS** | |
| **Current Assets** | |
| **Checking/Savings** | |
| **10120 · CCB Capital Improvement ...** | 360,646.56 |
| **Total Checking/Savings** | 360,646.56 |
| **Other Current Assets** | |
| **12000 · Due From General Fund** | 101,051.32 |
| **Total Other Current Assets** | 101,051.32 |
| **Total Current Assets** | 461,697.88 |
| **TOTAL ASSETS** | **461,697.88** |
| **LIABILITIES & EQUITY** | |
| **Equity** | |
| **32000 · Retained Earnings-Fund Bala...** | 311,960.56 |
| **Net Income** | 149,737.32 |
| **Total Equity** | 461,697.88 |
| **TOTAL LIABILITIES & EQUITY** | **461,697.88** |

**FERWCD - Capital Projects Fund**

# Profit & Loss

**December 2013**

| | Dec 13 | Oct - Dec 13 |
|---|---|---|
| **Ordinary Income/Expense** | | |
| **Income** | | |
| **31125 · CIP Assessment Collecti...** | 106,102.00 | 157,211.31 |
| **36120 · Interest Income - CCB** | 14.25 | 40.24 |
| **Total Income** | 106,116.25 | 157,251.55 |
| **Expense** | | |
| **55235 · SJC Assessment Discount** | 4,030.00 | 6,013.34 |
| **55275 · Collection Expense** | 1,020.72 | 1,500.89 |
| **Total Expense** | 5,050.72 | 7,514.23 |
| **Net Ordinary Income** | 101,065.53 | 149,737.32 |
| **Net Income** | **101,065.53** | **149,737.32** |