Flagler Estates Road and Water Control District
Balance Sheet
As of January 31, 2014

	Jan 31, 14
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	1,802,849.28
10126 · State Board of Admin - B P...	4,184.75
Total Checking/Savings	1,807,034.03
Other Current Assets	
15500 · Prepaid Expenses	33,474.00
Total Other Current Assets	33,474.00
Total Current Assets	1,840,508.03
Other Assets	
15700 · Inventory	54,108.52
Total Other Assets	54,108.52
TOTAL ASSETS	**1,894,616.55**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	538.76
Total Accounts Payable	538.76
Other Current Liabilities	
20201 · Audit Payables	12,538.62
2100 · Payroll Liabilities	3,985.01
21825 · Child Support Payable	-258.59
21950 · Due to Capital Projects F...	823.85
Total Other Current Liabilities	17,088.89
Total Current Liabilities	17,627.65
Total Liabilities	17,627.65
Equity	
27000 · Fund Balance - Reserved for ...	54,108.52
27100 · Fund Balance - Undesignated	1,603,358.56
Net Income	219,521.82
Total Equity	1,876,988.90

Flagler Estates Road and Water Control District

Balance Sheet

As of January 31, 2014

	Jan 31, 14
TOTAL LIABILITIES & EQUITY	**1,894,616.55**

Flagler Estates Road and Water Control District
Balance Sheet
As of January 31, 2014

		Jan 31, 14
ASSETS		
Current Assets		
Checking/Savings		
10000 · CASH		
10100 · Cash-CCB General Fund-5401	936,485.48	
10105 · CCB Emergency Reserve-3101	452,144.13	
10110 · CCB Operating Reserve-5601	311,106.89	
10125 · Cash - State Board of Admin	102,819.12	
10200 · Petty Cash	293.66	
Total 10000 · CASH		1,802,849.28
10126 · State Board of Admin - B Pool		
10127 · Valuation Analysis	-690.11	
10126 · State Board of Admin - B Pool - O...	4,874.86	
Total 10126 · State Board of Admin - B Pool		4,184.75
Total Checking/Savings		1,807,034.03
Other Current Assets		
15500 · Prepaid Expenses		33,474.00
Total Other Current Assets		33,474.00
Total Current Assets		1,840,508.03
Other Assets		
15700 · Inventory		54,108.52
Total Other Assets		54,108.52
TOTAL ASSETS		**1,894,616.55**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
20200 · Accounts Payable		538.76
Total Accounts Payable		538.76
Other Current Liabilities		
20201 · Audit Payables		12,538.62
2100 · Payroll Liabilities		
2100 · Payroll Liabilities - Other	3,985.01	
Total 2100 · Payroll Liabilities		3,985.01
21825 · Child Support Payable		-258.59

Flagler Estates Road and Water Control District
Balance Sheet
As of January 31, 2014

	Jan 31, 14
21950 · Due to Capital Projects Fund	823.85
Total Other Current Liabilities	17,088.89
Total Current Liabilities	17,627.65
Total Liabilities	17,627.65
Equity	
27000 · Fund Balance - Reserved for Inv	54,108.52
27100 · Fund Balance - Undesignated	1,603,358.56
Net Income	219,521.82
Total Equity	1,876,988.90
TOTAL LIABILITIES & EQUITY	**1,894,616.55**

Flagler Estates Road and Water Control District

Profit & Loss

January 2014

	Jan 14	Oct '13 - Jan ...
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	2,096.93	483,541.56
33825 · Excess Fees - St Johns Cou...	456.46	1,390.90
34195 · Culvert Installation - Pack...	0.00	967.16
34197 · Copies, Maps and Other	0.00	330.00
34199 · Move On/Off Permit	0.00	85.00
36110 · Interest Earned Capital City	119.74	409.90
36120 · Interest Earned - SBA	214.29	1,573.60
36132 · Interest Income - St Johns	3.21	3.21
36990 · Miscellaneous Revenues	29.12	-1,257.75
Total Income	2,919.75	487,043.58
Gross Profit	2,919.75	487,043.58
Expense		
51000 · Personal Services	33,690.80	148,699.19
53000 · Operating Expenses	11,808.51	85,109.52
56000 · Capital Outlay	1,018.50	33,573.03
6560 · Payroll Expenses	70.00	140.00
66900 · Reconciliation Discrepancies	0.00	0.02
Total Expense	46,587.81	267,521.76
Net Ordinary Income	-43,668.06	219,521.82
Net Income	**-43,668.06**	**219,521.82**

Flagler Estates Road and Water Control District

Profit & Loss

January 2014

	Jan 14	Oct '13 - Jan 14
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	2,096.93	483,541.56
33825 · Excess Fees - St Johns County	456.46	1,390.90
34195 · Culvert Installation - Packages	0.00	967.16
34197 · Copies, Maps and Other	0.00	330.00
34199 · Move On/Off Permit	0.00	85.00
36110 · Interest Earned Capital City	119.74	409.90
36120 · Interest Earned - SBA	214.29	1,573.60
36132 · Interest Income - St Johns	3.21	3.21
36990 · Miscellaneous Revenues	29.12	-1,257.75
Total Income	2,919.75	487,043.58
Gross Profit	2,919.75	487,043.58
Expense		
51000 · Personal Services		
51100 · Supervisors Fees	40.63	243.14
51200 · Salary and Wages	20,456.84	81,362.03
51210 · Vacation	1,575.89	4,162.34
51220 · Sick	356.36	1,139.74
51230 · Holiday	2,493.60	6,387.60
52100 · FICA Taxes	1,526.27	5,736.24
52150 · Payroll Taxes - Medicare	356.95	1,341.53
52200 · Retirement	0.00	18,000.00
52300 · Life and Health Insurance		
52300 · Life and Health Insurance - O...	5,054.38	22,815.96
Total 52300 · Life and Health Insurance	5,054.38	22,815.96
52400 · Unemployment Compensation	517.46	2,260.93
52450 · Workers Compensation Insurance	1,312.42	5,249.68
Total 51000 · Personal Services	33,690.80	148,699.19
53000 · Operating Expenses		
53131 · Services - Engineering	0.00	62.50
53154 · Legal	2,083.33	8,333.32
53155 · Legal Advertisement	0.00	72.16
53200 · Accounting	843.75	5,737.50
54000 · Travel & Per Diem	21.28	459.77
54010 · Continuing Education & Semina...	0.00	777.84
54100 · Telephone	343.35	1,489.88
54251 · Postage	0.00	166.60
54252 · Fuel & Oil	4,785.78	18,531.87
54300 · Utilities	324.23	1,412.68
54600 · Shop Expense	192.69	3,871.82
54658 · Equipment Rental	0.00	363.92
54659 · Equipment Maintenance		
54660 · Computers	0.00	722.80

Flagler Estates Road and Water Control District

Profit & Loss

January 2014

	Jan 14	Oct '13 - Jan 14
54659 · Equipment Maintenance - Oth...	2,367.33	14,983.51
Total 54659 · Equipment Maintenance	2,367.33	15,706.31
55152 · Office Supplies	476.25	810.54
55153 · Admin Fees, Licenses, Permits	0.00	826.96
55154 · Facility Maintenance & Repairs	185.29	880.16
55225 · Collection Expense-St Johns	25.54	4,630.79
55230 · Collection Discounts - SJC	0.00	18,451.03
55459 · Other Current Charges	159.69	2,523.87
Total 53000 · Operating Expenses	11,808.51	85,109.52
56000 · Capital Outlay		
56464 · Machinery & Equipment	0.00	28,999.00
56466 · Drainage Control	1,018.50	4,574.03
Total 56000 · Capital Outlay	1,018.50	33,573.03
6560 · Payroll Expenses	70.00	140.00
66900 · Reconciliation Discrepancies	0.00	0.02
Total Expense	46,587.81	267,521.76
Net Ordinary Income	-43,668.06	219,521.82
Net Income	**-43,668.06**	**219,521.82**

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Accrual Basis

Flagler Estates Road and Water Control District
Profit & Loss
November 2013 through January 2014

	Nov 13	Dec 13	Jan 14	TOTAL
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	149,361.03	325,557.91	2,096.93	477,015.87
33825 · Excess Fees - St Johns Cou...	63.12	0.00	456.46	519.58
34195 · Culvert Installation - Pack...	0.00	967.16	0.00	967.16
34199 · Move On/Off Permit	0.00	85.00	0.00	85.00
36110 · Interest Earned Capital City	89.84	112.85	119.74	322.43
36120 · Interest Earned - SBA	908.51	316.08	214.29	1,438.88
36132 · Interest Income - St Johns	0.00	0.00	3.21	3.21
36990 · Miscellaneous Revenues	-894.32	-302.48	29.12	-1,167.68
Total Income	149,528.18	326,736.52	2,919.75	479,184.45
Gross Profit	149,528.18	326,736.52	2,919.75	479,184.45
Expense				
51000 · Personal Services	30,046.21	49,135.89	33,690.80	112,872.90
53000 · Operating Expenses	22,454.54	31,592.52	11,808.51	65,855.57
56000 · Capital Outlay	0.00	2,516.33	1,018.50	3,534.83
6560 · Payroll Expenses	0.00	70.00	70.00	140.00
Total Expense	52,500.75	83,314.74	46,587.81	182,403.30
Net Ordinary Income	97,027.43	243,421.78	-43,668.06	296,781.15
Net Income	**97,027.43**	**243,421.78**	**-43,668.06**	**296,781.15**

Flagler Estates Road and Water Control District

Profit & Loss

November 2013 through January 2014

	Nov 13	Dec 13	Jan 14	TOTAL
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	149,361.03	325,557.91	2,096.93	477,015.87
33825 · Excess Fees - St Johns County	63.12	0.00	456.46	519.58
34195 · Culvert Installation - Packages	0.00	967.16	0.00	967.16
34199 · Move On/Off Permit	0.00	85.00	0.00	85.00
36110 · Interest Earned Capital City	89.84	112.85	119.74	322.43
36120 · Interest Earned - SBA	908.51	316.08	214.29	1,438.88
36132 · Interest Income - St Johns	0.00	0.00	3.21	3.21
36990 · Miscellaneous Revenues	-894.32	-302.48	29.12	-1,167.68
Total Income	149,528.18	326,736.52	2,919.75	479,184.45
Gross Profit	149,528.18	326,736.52	2,919.75	479,184.45
Expense				
51000 · Personal Services				
51100 · Supervisors Fees	62.50	56.25	40.63	159.38
51200 · Salary and Wages	18,476.50	17,153.40	20,456.84	56,086.74
51210 · Vacation	1,208.70	554.30	1,575.89	3,338.89
51220 · Sick	368.30	222.52	356.36	947.18
51230 · Holiday	1,298.00	2,596.00	2,493.60	6,387.60
52100 · FICA Taxes	1,318.73	1,267.17	1,526.27	4,112.17
52150 · Payroll Taxes - Medicare	308.40	296.36	356.95	961.71
52200 · Retirement	0.00	18,000.00	0.00	18,000.00
52300 · Life and Health Insurance				
52300 · Life and Health Insurance - Ot...	5,672.74	5,971.40	5,054.38	16,698.52
Total 52300 · Life and Health Insurance	5,672.74	5,971.40	5,054.38	16,698.52
52400 · Unemployment Compensation	19.92	1,706.07	517.46	2,243.45
52450 · Workers Compensation Insurance	1,312.42	1,312.42	1,312.42	3,937.26
Total 51000 · Personal Services	30,046.21	49,135.89	33,690.80	112,872.90
53000 · Operating Expenses				
53154 · Legal	2,083.33	2,083.33	2,083.33	6,249.99
53200 · Accounting	2,126.25	607.50	843.75	3,577.50
54000 · Travel & Per Diem	78.82	87.70	21.28	187.80
54010 · Continuing Education & Seminars	35.00	0.00	0.00	35.00
54100 · Telephone	350.81	345.79	343.35	1,039.95
54251 · Postage	0.00	166.60	0.00	166.60
54252 · Fuel & Oil	4,866.32	4,884.50	4,785.78	14,536.60
54300 · Utilities	291.59	300.64	324.23	916.46
54600 · Shop Expense	1,558.51	642.53	192.69	2,393.73
54659 · Equipment Maintenance				
54659 · Equipment Maintenance - Other	1,009.93	6,511.32	2,367.33	9,888.58
Total 54659 · Equipment Maintenance	1,009.93	6,511.32	2,367.33	9,888.58
55152 · Office Supplies	166.39	58.19	476.25	700.83
55153 · Admin Fees, Licenses, Permits	0.00	26.96	0.00	26.96
55154 · Facility Maintenance & Repairs	251.29	258.29	185.29	694.87
55225 · Collection Expense-St Johns	1,433.39	3,131.93	25.54	4,590.86
55230 · Collection Discounts - SJC	6,085.58	12,365.45	0.00	18,451.03
55459 · Other Current Charges	2,117.33	121.79	159.69	2,398.81
Total 53000 · Operating Expenses	22,454.54	31,592.52	11,808.51	65,855.57
56000 · Capital Outlay				
56466 · Drainage Control	0.00	2,516.33	1,018.50	3,534.83
Total 56000 · Capital Outlay	0.00	2,516.33	1,018.50	3,534.83
6560 · Payroll Expenses	0.00	70.00	70.00	140.00
Total Expense	52,500.75	83,314.74	46,587.81	182,403.30
Net Ordinary Income	97,027.43	243,421.78	-43,668.06	296,781.15
Net Income	**97,027.43**	**243,421.78**	**-43,668.06**	**296,781.15**

Flagler Estates Road and Water Control District
Profit & Loss Budget vs. Actual
January 2014

	Jan 14	Budget	$ Over Bud...
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	2,096.93	78,552.90	-76,455.97
33825 · Excess Fees - St Johns Cou...	456.46		
34190 · Culvert Permit Fees	0.00	54.06	-54.06
34199 · Move On/Off Permit	0.00	21.42	-21.42
36110 · Interest Earned Capital City	119.74	118.08	1.66
36120 · Interest Earned - SBA	214.29	15.58	198.71
36132 · Interest Income - St Johns	3.21	89.95	-86.74
36990 · Miscellaneous Revenues	29.12	16.66	12.46
Total Income	2,919.75	78,868.65	-75,948.90
Gross Profit	2,919.75	78,868.65	-75,948.90
Expense			
51000 · Personal Services	33,690.80	37,604.77	-3,913.97
53000 · Operating Expenses	11,808.51	12,844.88	-1,036.37
56000 · Capital Outlay	1,018.50	3,808.00	-2,789.50
6560 · Payroll Expenses	70.00		
Total Expense	46,587.81	54,257.65	-7,669.84
Net Ordinary Income	-43,668.06	24,611.00	-68,279.06
Net Income	**-43,668.06**	**24,611.00**	**-68,279.06**

Flagler Estates Road and Water Control District
Profit & Loss Budget vs. Actual
January 2014

	Jan 14	Budget	$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	2,096.93	78,552.90	-76,455.97
33825 · Excess Fees - St Johns County	456.46		
34190 · Culvert Permit Fees	0.00	54.06	-54.06
34199 · Move On/Off Permit	0.00	21.42	-21.42
36110 · Interest Earned Capital City	119.74	118.08	1.66
36120 · Interest Earned - SBA	214.29	15.58	198.71
36132 · Interest Income - St Johns	3.21	89.95	-86.74
36990 · Miscellaneous Revenues	29.12	16.66	12.46
Total Income	2,919.75	78,868.65	-75,948.90
Gross Profit	2,919.75	78,868.65	-75,948.90
Expense			
51000 · Personal Services			
51100 · Supervisors Fees	40.63		
51200 · Salary and Wages	20,456.84	23,718.69	-3,261.85
51210 · Vacation	1,575.89	178.16	1,397.73
51220 · Sick	356.36	1,210.04	-853.68
51230 · Holiday	2,493.60	2,758.36	-264.76
51400 · Overtime Pay	0.00	131.75	-131.75
52100 · FICA Taxes	1,526.27	1,726.29	-200.02
52150 · Payroll Taxes - Medicare	356.95	403.31	-46.36
52300 · Life and Health Insurance			
52300 · Life and Health Insurance - O...	5,054.38	5,411.95	-357.57
Total 52300 · Life and Health Insurance	5,054.38	5,411.95	-357.57
52400 · Unemployment Compensation	517.46	892.33	-374.87
52450 · Workers Compensation Insuran...	1,312.42	1,173.89	138.53
Total 51000 · Personal Services	33,690.80	37,604.77	-3,913.97
53000 · Operating Expenses			
53154 · Legal	2,083.33	2,062.50	20.83
53200 · Accounting	843.75	402.80	440.95
54000 · Travel & Per Diem	21.28	74.80	-53.52
54100 · Telephone	343.35	433.00	-89.65
54251 · Postage	0.00	54.00	-54.00
54252 · Fuel & Oil	4,785.78	4,462.50	323.28
54300 · Utilities	324.23	501.13	-176.90
54500 · Insurance	0.00	-605.50	605.50
54600 · Shop Expense	192.69	0.00	192.69
54659 · Equipment Maintenance			
54660 · Computers	0.00	920.60	-920.60
54659 · Equipment Maintenance - Ot...	2,367.33	514.30	1,853.03
Total 54659 · Equipment Maintenance	2,367.33	1,434.90	932.43
55152 · Office Supplies	476.25	670.40	-194.15
55154 · Facility Maintenance & Repairs	185.29	194.10	-8.81
55155 · Publishing & Printing	0.00	375.00	-375.00
55225 · Collection Expense-St Johns	25.54	702.80	-677.26
55230 · Collection Discounts - SJC	0.00	2,062.20	-2,062.20
55459 · Other Current Charges	159.69	20.25	139.44
Total 53000 · Operating Expenses	11,808.51	12,844.88	-1,036.37
56000 · Capital Outlay			
56466 · Drainage Control	1,018.50	3,808.00	-2,789.50
Total 56000 · Capital Outlay	1,018.50	3,808.00	-2,789.50
6560 · Payroll Expenses	70.00		

Flagler Estates Road and Water Control District

Profit & Loss Budget vs. Actual

January 2014

	Jan 14	Budget	$ Over Budget
Total Expense	46,587.81	54,257.65	-7,669.84
Net Ordinary Income	-43,668.06	24,611.00	-68,279.06
Net Income	**-43,668.06**	**24,611.00**	**-68,279.06**

Flagler Estates Road and Water Control District
Profit & Loss Budget vs. Actual
October 2013 through January 2014

	Oct '13 - Jan ...	Budget	$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	483,541.56	524,584.37	-41,042.81
33825 · Excess Fees - St Johns Cou...	1,390.90		
34190 · Culvert Permit Fees	0.00	54.07	-54.07
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	21.42	63.58
36110 · Interest Earned Capital City	409.90	427.44	-17.54
36120 · Interest Earned - SBA	1,573.60	62.32	1,511.28
36132 · Interest Income - St Johns	3.21	89.95	-86.74
36990 · Miscellaneous Revenues	-1,257.75	66.64	-1,324.39
Total Income	487,043.58	526,492.61	-39,449.03
Gross Profit	487,043.58	526,492.61	-39,449.03
Expense			
51000 · Personal Services	148,699.19	154,651.75	-5,952.56
53000 · Operating Expenses	85,109.52	103,571.61	-18,462.09
56000 · Capital Outlay	33,573.03	63,808.00	-30,234.97
6560 · Payroll Expenses	140.00		
66900 · Reconciliation Discrepancies	0.02		
Total Expense	267,521.76	322,031.36	-54,509.60
Net Ordinary Income	219,521.82	204,461.25	15,060.57
Net Income	**219,521.82**	**204,461.25**	**15,060.57**

Flagler Estates Road and Water Control District
Profit & Loss Budget vs. Actual
October 2013 through January 2014

	Oct '13 - Jan 14	Budget	$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	483,541.56	524,584.37	-41,042.81
33825 · Excess Fees - St Johns County	1,390.90		
34190 · Culvert Permit Fees	0.00	54.07	-54.07
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	21.42	63.58
36110 · Interest Earned Capital City	409.90	427.44	-17.54
36120 · Interest Earned - SBA	1,573.60	62.32	1,511.28
36132 · Interest Income - St Johns	3.21	89.95	-86.74
36990 · Miscellaneous Revenues	-1,257.75	66.64	-1,324.39
Total Income	487,043.58	526,492.61	-39,449.03
Gross Profit	487,043.58	526,492.61	-39,449.03
Expense			
51000 · Personal Services			
51100 · Supervisors Fees	243.14		
51200 · Salary and Wages	81,362.03	87,638.99	-6,276.96
51210 · Vacation	4,162.34	3,125.95	1,036.39
51220 · Sick	1,139.74	2,020.91	-881.17
51230 · Holiday	6,387.60	6,852.30	-464.70
51400 · Overtime Pay	0.00	527.00	-527.00
52100 · FICA Taxes	5,736.24	6,189.97	-453.73
52150 · Payroll Taxes - Medicare	1,341.53	1,447.66	-106.13
52200 · Retirement	18,000.00	18,000.00	0.00
52300 · Life and Health Insurance			
52300 · Life and Health Insurance - ...	22,815.96	21,615.04	1,200.92
Total 52300 · Life and Health Insurance	22,815.96	21,615.04	1,200.92
52400 · Unemployment Compensation	2,260.93	1,608.46	652.47
52450 · Workers Compensation Insura...	5,249.68	5,625.47	-375.79
Total 51000 · Personal Services	148,699.19	154,651.75	-5,952.56
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	8,333.32	8,252.50	80.82
53155 · Legal Advertisement	72.16	455.70	-383.54
53200 · Accounting	5,737.50	4,561.90	1,175.60
54000 · Travel & Per Diem	459.77	256.90	202.87
54010 · Continuing Education & Semi...	777.84	1,298.85	-521.01
54100 · Telephone	1,489.88	1,734.50	-244.62
54251 · Postage	166.60	91.80	74.80
54252 · Fuel & Oil	18,531.87	27,064.00	-8,532.13
54300 · Utilities	1,412.68	1,590.31	-177.63
54500 · Insurance	0.00	-605.50	605.50
54600 · Shop Expense	3,871.82	6,237.30	-2,365.48
54658 · Equipment Rental	363.92	1,500.00	-1,136.08
54659 · Equipment Maintenance			
54660 · Computers	722.80	1,653.20	-930.40
54659 · Equipment Maintenance - O...	14,983.51	10,737.40	4,246.11
Total 54659 · Equipment Maintenance	15,706.31	12,390.60	3,315.71
55152 · Office Supplies	810.54	1,750.00	-939.46
55153 · Admin Fees, Licenses, Permits	826.96	90.60	736.36
55154 · Facility Maintenance & Repairs	880.16	924.00	-43.84
55155 · Publishing & Printing	0.00	1,500.00	-1,500.00
55225 · Collection Expense-St Johns	4,630.79	4,526.20	104.59

Flagler Estates Road and Water Control District
Profit & Loss Budget vs. Actual
October 2013 through January 2014

	Oct '13 - Jan 14	Budget	$ Over Budget
55230 · Collection Discounts - SJC	18,451.03	20,374.20	-1,923.17
55459 · Other Current Charges	2,523.87	389.75	2,134.12
Total 53000 · Operating Expenses	85,109.52	103,571.61	-18,462.09
56000 · Capital Outlay			
56464 · Machinery & Equipment	28,999.00	30,000.00	-1,001.00
56466 · Drainage Control	4,574.03	3,808.00	766.03
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	33,573.03	63,808.00	-30,234.97
6560 · Payroll Expenses	140.00		
66900 · Reconciliation Discrepancies	0.02		
Total Expense	267,521.76	322,031.36	-54,509.60
Net Ordinary Income	219,521.82	204,461.25	15,060.57
Net Income	**219,521.82**	**204,461.25**	**15,060.57**

FERWCD - Capital Projects Fund
Balance Sheet
As of January 31, 2014

	Jan 31, 14
ASSETS	
Current Assets	
Checking/Savings	
10120 · CCB Capital Improvement ...	461,714.68
Total Checking/Savings	461,714.68
Other Current Assets	
12000 · Due From General Fund	823.69
Total Other Current Assets	823.69
Total Current Assets	462,538.37
TOTAL ASSETS	**462,538.37**
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings-Fund Bala...	311,960.56
Net Income	150,577.81
Total Equity	462,538.37
TOTAL LIABILITIES & EQUITY	**462,538.37**

FERWCD - Capital Projects Fund
Profit & Loss
January 2014

	Jan 14	Oct '13 - Jan ...
Ordinary Income/Expense		
Income		
31125 · CIP Assessment Collecti...	832.17	158,043.48
36120 · Interest Income - CCB	16.84	57.08
Total Income	849.01	158,100.56
Expense		
55230 · SJC - Collection Exp	8.52	8.52
55235 · SJC Assessment Discount	0.00	6,013.34
55275 · Collection Expense	0.00	1,500.89
Total Expense	8.52	7,522.75
Net Ordinary Income	840.49	150,577.81
Net Income	**840.49**	**150,577.81**