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

	Mar 31, 14
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	1,879,709.17
10126 · State Board of Admin - B Pool	3,831.55
Total Checking/Savings	1,883,540.72
Other Current Assets	
15500 · Prepaid Expenses	33,474.00
Total Other Current Assets	33,474.00
Total Current Assets	1,917,014.72
Other Assets	
15700 · Inventory	54,108.52
Total Other Assets	54,108.52
TOTAL ASSETS	**1,971,123.24**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	2,129.90
Total Accounts Payable	2,129.90
Other Current Liabilities	
20201 · Audit Payables	12,538.62
2100 · Payroll Liabilities	4,312.62
21825 · Child Support Payable	-258.59
21950 · Due to Capital Projects Fund	21,790.94
Total Other Current Liabilities	38,383.59
Total Current Liabilities	40,513.49
Total Liabilities	40,513.49
Equity	
27000 · Fund Balance - Reserved for Inv	54,108.52
27100 · Fund Balance - Undesignated	1,603,358.56
Net Income	273,142.67
Total Equity	1,930,609.75
TOTAL LIABILITIES & EQUITY	**1,971,123.24**

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

		Mar 31, 14
ASSETS		
Current Assets		
Checking/Savings		
10000 · CASH		
10100 · Cash-CCB General Fund-5401	1,012,964.33	
10105 · CCB Emergency Reserve-3101	452,180.67	
10110 · CCB Operating Reserve-5601	311,132.04	
10125 · Cash - State Board of Admin	103,138.47	
10200 · Petty Cash	293.66	
Total 10000 · CASH		1,879,709.17
10126 · State Board of Admin - B Pool		
10127 · Valuation Analysis	-690.11	
10126 · State Board of Admin - B Pool - Other	4,521.66	
Total 10126 · State Board of Admin - B Pool		3,831.55
Total Checking/Savings		1,883,540.72
Other Current Assets		
15500 · Prepaid Expenses		33,474.00
Total Other Current Assets		33,474.00
Total Current Assets		1,917,014.72
Other Assets		
15700 · Inventory		54,108.52
Total Other Assets		54,108.52
TOTAL ASSETS		**1,971,123.24**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
20200 · Accounts Payable		2,129.90
Total Accounts Payable		2,129.90
Other Current Liabilities		
20201 · Audit Payables		12,538.62
2100 · Payroll Liabilities		
2100 · Payroll Liabilities - Other	4,312.62	
Total 2100 · Payroll Liabilities		4,312.62
21825 · Child Support Payable		-258.59
21950 · Due to Capital Projects Fund		21,790.94
Total Other Current Liabilities		38,383.59
Total Current Liabilities		40,513.49
Total Liabilities		40,513.49
Equity		
27000 · Fund Balance - Reserved for Inv		54,108.52
27100 · Fund Balance - Undesignated		1,603,358.56
Net Income		273,142.67
Total Equity		1,930,609.75
TOTAL LIABILITIES & EQUITY		**1,971,123.24**

Flagler Estates Road and Water Control District
Profit & Loss
March 2014

	Mar 14	Oct '13 - Mar 14
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	67,705.77	633,262.38
33825 · Excess Fees - St Johns County	0.00	1,466.07
34190 · Culvert Permit Fees	0.00	125.00
34195 · Culvert Installation - Packages	3,324.19	4,291.35
34197 · Copies, Maps and Other	170.52	502.77
34199 · Move On/Off Permit	0.00	85.00
36110 · Interest Earned Capital City	115.31	629.55
36120 · Interest Earned - SBA	154.39	1,892.95
36132 · Interest Income - St Johns	0.00	3.21
36990 · Miscellaneous Revenues	0.00	-1,610.95
Total Income	71,470.18	640,647.33
Gross Profit	71,470.18	640,647.33
Expense		
51000 · Personal Services	30,229.09	208,863.68
53000 · Operating Expenses	15,436.86	124,927.93
56000 · Capital Outlay	0.00	33,573.03
6560 · Payroll Expenses	0.00	140.00
66900 · Reconciliation Discrepancies	0.00	0.02
Total Expense	45,665.95	367,504.66
Net Ordinary Income	25,804.23	273,142.67
Net Income	**25,804.23**	**273,142.67**

Flagler Estates Road and Water Control District
Profit & Loss
March 2014

	Mar 14		Oct '13 - Mar 14	
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County		67,705.77		633,262.38
33825 · Excess Fees - St Johns County		0.00		1,466.07
34190 · Culvert Permit Fees		0.00		125.00
34195 · Culvert Installation - Packages		3,324.19		4,291.35
34197 · Copies, Maps and Other		170.52		502.77
34199 · Move On/Off Permit		0.00		85.00
36110 · Interest Earned Capital City		115.31		629.55
36120 · Interest Earned - SBA		154.39		1,892.95
36132 · Interest Income - St Johns		0.00		3.21
36990 · Miscellaneous Revenues		0.00		-1,610.95
Total Income		71,470.18		640,647.33
Gross Profit		71,470.18		640,647.33
Expense				
51000 · Personal Services				
51100 · Supervisors Fees	75.01		467.54	
51200 · Salary and Wages	20,570.23		121,454.31	
51210 · Vacation	464.45		5,138.03	
51220 · Sick	228.92		1,501.46	
51230 · Holiday	0.00		6,387.60	
52100 · FICA Taxes	1,307.81		8,288.45	
52150 · Payroll Taxes - Medicare	305.85		1,938.40	
52200 · Retirement	0.00		18,000.00	
52300 · Life and Health Insurance				
52300 · Life and Health Insurance - Other	5,380.17		33,320.09	
Total 52300 · Life and Health Insurance	5,380.17		33,320.09	
52400 · Unemployment Compensation	544.23		3,128.28	
52450 · Workers Compensation Insurance	1,312.42		9,199.52	
52460 · Drug & Alcohol Testing	40.00		40.00	
Total 51000 · Personal Services		30,229.09		208,863.68
53000 · Operating Expenses				
53131 · Services - Engineering	0.00		62.50	
53133 · Surveying	1,650.00		1,650.00	
53154 · Legal	0.00		12,499.98	
53155 · Legal Advertisement	0.00		72.16	
53200 · Accounting	0.00		7,897.50	
54000 · Travel & Per Diem	266.00		808.09	
54010 · Continuing Education & Seminars	175.00		952.84	
54100 · Telephone	344.89		2,179.31	
54251 · Postage	0.00		166.60	
54252 · Fuel & Oil	7,166.04		33,287.03	
54300 · Utilities	168.25		1,932.08	
54500 · Insurance	617.94		617.94	
54600 · Shop Expense	329.49		4,583.55	
54658 · Equipment Rental	0.00		363.92	
54659 · Equipment Maintenance				
54660 · Computers	0.00		722.80	
54659 · Equipment Maintenance - Other	3,359.52		24,175.94	
Total 54659 · Equipment Maintenance	3,359.52		24,898.74	
55152 · Office Supplies	110.90		1,680.81	
55153 · Admin Fees, Licenses, Permits	0.00		826.96	
55154 · Facility Maintenance & Repairs	258.29		1,389.74	
55225 · Collection Expense-St Johns	675.38		6,111.40	
55230 · Collection Discounts - SJC	168.19		20,111.67	
55459 · Other Current Charges	146.97		2,835.11	
Total 53000 · Operating Expenses		15,436.86		124,927.93

Flagler Estates Road and Water Control District
Profit & Loss
March 2014

	Mar 14	Oct '13 - Mar 14
56000 · Capital Outlay		
56464 · Machinery & Equipment	0.00	28,999.00
56466 · Drainage Control	0.00	4,574.03
Total 56000 · Capital Outlay	0.00	33,573.03
6560 · Payroll Expenses	0.00	140.00
66900 · Reconciliation Discrepancies	0.00	0.02
Total Expense	45,665.95	367,504.66
Net Ordinary Income	25,804.23	273,142.67
Net Income	**25,804.23**	**273,142.67**

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

	Jan 14	Feb 14	Mar 14	TOTAL
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	2,096.93	82,015.05	67,705.77	151,817.75
33825 · Excess Fees - St Johns County	456.46	75.17	0.00	531.63
34190 · Culvert Permit Fees	0.00	125.00	0.00	125.00
34195 · Culvert Installation - Packages	0.00	0.00	3,324.19	3,324.19
34197 · Copies, Maps and Other	0.00	2.25	170.52	172.77
36110 · Interest Earned Capital City	119.74	104.34	115.31	339.39
36120 · Interest Earned - SBA	214.29	164.96	154.39	533.64
36132 · Interest Income - St Johns	3.21	0.00	0.00	3.21
36990 · Miscellaneous Revenues	-171.68	-152.40	0.00	-324.08
Total Income	2,718.95	82,334.37	71,470.18	156,523.50
Gross Profit	2,718.95	82,334.37	71,470.18	156,523.50
Expense				
51000 · Personal Services	33,690.80	29,935.40	30,229.09	93,855.29
53000 · Operating Expenses	11,808.51	24,381.55	15,436.86	51,626.92
56000 · Capital Outlay	1,018.50	0.00	0.00	1,018.50
6560 · Payroll Expenses	70.00	0.00	0.00	70.00
Total Expense	46,587.81	54,316.95	45,665.95	146,570.71
Net Ordinary Income	-43,868.86	28,017.42	25,804.23	9,952.79
Net Income	**-43,868.86**	**28,017.42**	**25,804.23**	**9,952.79**

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

	Jan 14	Feb 14	Mar 14	TOTAL
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	2,096.93	82,015.05	67,705.77	151,817.75
33825 · Excess Fees - St Johns County	456.46	75.17	0.00	531.63
34190 · Culvert Permit Fees	0.00	125.00	0.00	125.00
34195 · Culvert Installation - Packages	0.00	0.00	3,324.19	3,324.19
34197 · Copies, Maps and Other	0.00	2.25	170.52	172.77
36110 · Interest Earned Capital City	119.74	104.34	115.31	339.39
36120 · Interest Earned - SBA	214.29	164.96	154.39	533.64
36132 · Interest Income - St Johns	3.21	0.00	0.00	3.21
36990 · Miscellaneous Revenues	-171.68	-152.40	0.00	-324.08
Total Income	2,718.95	82,334.37	71,470.18	156,523.50
Gross Profit	2,718.95	82,334.37	71,470.18	156,523.50
Expense				
51000 · Personal Services				
51100 · Supervisors Fees	40.63	149.39	75.01	265.03
51200 · Salary and Wages	20,456.84	19,522.05	20,570.23	60,549.12
51210 · Vacation	1,575.89	511.24	464.45	2,551.58
51220 · Sick	356.36	132.80	228.92	718.08
51230 · Holiday	2,493.60	0.00	0.00	2,493.60
52100 · FICA Taxes	1,526.27	1,244.40	1,307.81	4,078.48
52150 · Payroll Taxes - Medicare	356.95	291.02	305.85	953.82
52300 · Life and Health Insurance				
52300 · Life and Health Insurance - Other	5,054.38	5,123.96	5,380.17	15,558.51
Total 52300 · Life and Health Insurance	5,054.38	5,123.96	5,380.17	15,558.51
52400 · Unemployment Compensation	517.46	323.12	544.23	1,384.81
52450 · Workers Compensation Insurance	1,312.42	2,637.42	1,312.42	5,262.26
52460 · Drug & Alcohol Testing	0.00	0.00	40.00	40.00
Total 51000 · Personal Services	33,690.80	29,935.40	30,229.09	93,855.29
53000 · Operating Expenses				
53133 · Surveying	0.00	0.00	1,650.00	1,650.00
53154 · Legal	2,083.33	4,166.66	0.00	6,249.99
53200 · Accounting	843.75	2,160.00	0.00	3,003.75
54000 · Travel & Per Diem	21.28	82.32	266.00	369.60
54010 · Continuing Education & Seminars	0.00	0.00	175.00	175.00
54100 · Telephone	343.35	344.54	344.89	1,032.78
54252 · Fuel & Oil	4,785.78	7,589.12	7,166.04	19,540.94
54300 · Utilities	324.23	351.15	168.25	843.63
54500 · Insurance	0.00	0.00	617.94	617.94
54600 · Shop Expense	192.69	382.24	329.49	904.42
54659 · Equipment Maintenance				
54659 · Equipment Maintenance - Other	2,367.33	5,832.91	3,359.52	11,559.76
Total 54659 · Equipment Maintenance	2,367.33	5,832.91	3,359.52	11,559.76
55152 · Office Supplies	476.25	759.37	110.90	1,346.52
55154 · Facility Maintenance & Repairs	185.29	251.29	258.29	694.87
55225 · Collection Expense-St Johns	25.54	805.23	675.38	1,506.15
55230 · Collection Discounts - SJC	0.00	1,492.45	168.19	1,660.64
55459 · Other Current Charges	159.69	164.27	146.97	470.93
Total 53000 · Operating Expenses	11,808.51	24,381.55	15,436.86	51,626.92
56000 · Capital Outlay				
56466 · Drainage Control	1,018.50	0.00	0.00	1,018.50
Total 56000 · Capital Outlay	1,018.50	0.00	0.00	1,018.50
6560 · Payroll Expenses	70.00	0.00	0.00	70.00
Total Expense	46,587.81	54,316.95	45,665.95	146,570.71
Net Ordinary Income	-43,868.86	28,017.42	25,804.23	9,952.79
Net Income	**-43,868.86**	**28,017.42**	**25,804.23**	**9,952.79**

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

	Mar 14	Budget	$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	67,705.77	61,827.71	5,878.06
34190 · Culvert Permit Fees	0.00	0.00	0.00
34195 · Culvert Installation - Packages	3,324.19	409.20	2,914.99
34196 · Maintenance, Repairs & Damages	0.00	0.00	0.00
34197 · Copies, Maps and Other	170.52	45.46	125.06
34199 · Move On/Off Permit	0.00	21.44	-21.44
36110 · Interest Earned Capital City	115.31	81.96	33.35
36120 · Interest Earned - SBA	154.39	15.58	138.81
36132 · Interest Income - St Johns	0.00	0.00	0.00
36990 · Miscellaneous Revenues	0.00	16.66	-16.66
Total Income	71,470.18	62,418.01	9,052.17
Gross Profit	71,470.18	62,418.01	9,052.17
Expense			
51000 · Personal Services	30,229.09	30,279.04	-49.95
53000 · Operating Expenses	15,436.86	29,613.60	-14,176.74
56000 · Capital Outlay	0.00	1,484.00	-1,484.00
Total Expense	45,665.95	61,376.64	-15,710.69
Net Ordinary Income	25,804.23	1,041.37	24,762.86
Net Income	**25,804.23**	**1,041.37**	**24,762.86**

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

	Mar 14	Budget	$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	67,705.77	61,827.71	5,878.06
34190 · Culvert Permit Fees	0.00	0.00	0.00
34195 · Culvert Installation - Packages	3,324.19	409.20	2,914.99
34196 · Maintenance, Repairs & Damages	0.00	0.00	0.00
34197 · Copies, Maps and Other	170.52	45.46	125.06
34199 · Move On/Off Permit	0.00	21.44	-21.44
36110 · Interest Earned Capital City	115.31	81.96	33.35
36120 · Interest Earned - SBA	154.39	15.58	138.81
36132 · Interest Income - St Johns	0.00	0.00	0.00
36990 · Miscellaneous Revenues	0.00	16.66	-16.66
Total Income	71,470.18	62,418.01	9,052.17
Gross Profit	71,470.18	62,418.01	9,052.17
Expense			
51000 · Personal Services			
51100 · Supervisors Fees	75.01		
51200 · Salary and Wages	20,570.23	22,020.76	-1,450.53
51210 · Vacation	464.45	120.12	344.33
51220 · Sick	228.92	245.06	-16.14
51230 · Holiday	0.00	0.00	0.00
51400 · Overtime Pay	0.00	131.75	-131.75
52100 · FICA Taxes	1,307.81	1,401.37	-93.56
52150 · Payroll Taxes - Medicare	305.85	327.74	-21.89
52300 · Life and Health Insurance			
52300 · Life and Health Insurance - Other	5,380.17	5,058.14	322.03
Total 52300 · Life and Health Insurance	5,380.17	5,058.14	322.03
52400 · Unemployment Compensation	544.23	-199.79	744.02
52450 · Workers Compensation Insurance	1,312.42	1,173.89	138.53
52460 · Drug & Alcohol Testing	40.00		
Total 51000 · Personal Services	30,229.09	30,279.04	-49.95
53000 · Operating Expenses			
53131 · Services - Engineering	0.00	2,538.00	-2,538.00
53132 · Vegetation Control	0.00	0.00	0.00
53133 · Surveying	1,650.00		
53154 · Legal	0.00	2,062.50	-2,062.50
53155 · Legal Advertisement	0.00	-42.00	42.00
53200 · Accounting	0.00	1,694.80	-1,694.80
53225 · Auditing	0.00	0.00	0.00
54000 · Travel & Per Diem	266.00	122.30	143.70
54010 · Continuing Education & Seminars	175.00	0.00	175.00
54100 · Telephone	344.89	550.50	-205.61
54251 · Postage	0.00	0.00	0.00
54252 · Fuel & Oil	7,166.04	6,341.00	825.04
54300 · Utilities	168.25	376.20	-207.95
54500 · Insurance	617.94	133.00	484.94
54600 · Shop Expense	329.49	1,242.70	-913.21
54659 · Equipment Maintenance			
54660 · Computers	0.00	0.00	0.00
54659 · Equipment Maintenance - Other	3,359.52	1,972.10	1,387.42
Total 54659 · Equipment Maintenance	3,359.52	1,972.10	1,387.42
55152 · Office Supplies	110.90	62.80	48.10
55153 · Admin Fees, Licenses, Permits	0.00	0.00	0.00
55154 · Facility Maintenance & Repairs	258.29	271.50	-13.21
55155 · Publishing & Printing	0.00	375.00	-375.00
55225 · Collection Expense-St Johns	675.38	555.10	120.28
55230 · Collection Discounts - SJC	168.19	138.60	29.59
55275 · Collection Expense - SJPA	0.00	11,200.00	-11,200.00
55459 · Other Current Charges	146.97	19.50	127.47
Total 53000 · Operating Expenses	15,436.86	29,613.60	-14,176.74
56000 · Capital Outlay			
56466 · Drainage Control	0.00	1,484.00	-1,484.00
Total 56000 · Capital Outlay	0.00	1,484.00	-1,484.00
Total Expense	45,665.95	61,376.64	-15,710.69
Net Ordinary Income	25,804.23	1,041.37	24,762.86
Net Income	**25,804.23**	**1,041.37**	**24,762.86**

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

	Oct '13 - Mar 14	Budget	$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	633,262.38	621,447.78	11,814.60
33825 · Excess Fees - St Johns County	1,466.07		
34190 · Culvert Permit Fees	125.00	54.07	70.93
34195 · Culvert Installation - Packages	4,291.35	2,033.20	2,258.15
34196 · Maintenance, Repairs & Damages	0.00	618.23	-618.23
34197 · Copies, Maps and Other	502.77	45.46	457.31
34199 · Move On/Off Permit	85.00	64.30	20.70
36110 · Interest Earned Capital City	629.55	648.72	-19.17
36120 · Interest Earned - SBA	1,892.95	93.48	1,799.47
36132 · Interest Income - St Johns	3.21	89.95	-86.74
36990 · Miscellaneous Revenues	-1,610.95	99.96	-1,710.91
Total Income	640,647.33	625,195.15	15,452.18
Gross Profit	640,647.33	625,195.15	15,452.18
Expense			
51000 · Personal Services	208,863.68	216,035.70	-7,172.02
53000 · Operating Expenses	124,927.93	154,145.76	-29,217.83
56000 · Capital Outlay	33,573.03	66,318.00	-32,744.97
6560 · Payroll Expenses	140.00		
66900 · Reconciliation Discrepancies	0.02		
Total Expense	367,504.66	436,499.46	-68,994.80
Net Ordinary Income	273,142.67	188,695.69	84,446.98
Net Income	**273,142.67**	**188,695.69**	**84,446.98**

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

	Oct '13 - Mar 14	Budget	$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	633,262.38	621,447.78	11,814.60
33825 · Excess Fees - St Johns County	1,466.07		
34190 · Culvert Permit Fees	125.00	54.07	70.93
34195 · Culvert Installation - Packages	4,291.35	2,033.20	2,258.15
34196 · Maintenance, Repairs & Damages	0.00	618.23	-618.23
34197 · Copies, Maps and Other	502.77	45.46	457.31
34199 · Move On/Off Permit	85.00	64.30	20.70
36110 · Interest Earned Capital City	629.55	648.72	-19.17
36120 · Interest Earned - SBA	1,892.95	93.48	1,799.47
36132 · Interest Income - St Johns	3.21	89.95	-86.74
36990 · Miscellaneous Revenues	-1,610.95	99.96	-1,710.91
Total Income	640,647.33	625,195.15	15,452.18
Gross Profit	640,647.33	625,195.15	15,452.18
Expense			
51000 · Personal Services			
51100 · Supervisors Fees	467.54		
51200 · Salary and Wages	121,454.31	130,374.42	-8,920.11
51210 · Vacation	5,138.03	4,811.74	326.29
51220 · Sick	1,501.46	2,265.97	-764.51
51230 · Holiday	6,387.60	6,852.30	-464.70
51400 · Overtime Pay	0.00	790.50	-790.50
52100 · FICA Taxes	8,288.45	8,980.00	-691.55
52150 · Payroll Taxes - Medicare	1,938.40	2,100.17	-161.77
52200 · Retirement	18,000.00	18,000.00	0.00
52300 · Life and Health Insurance			
52300 · Life and Health Insurance - Other	33,320.09	32,321.00	999.09
Total 52300 · Life and Health Insurance	33,320.09	32,321.00	999.09
52400 · Unemployment Compensation	3,128.28	1,566.35	1,561.93
52450 · Workers Compensation Insurance	9,199.52	7,973.25	1,226.27
52460 · Drug & Alcohol Testing	40.00		
Total 51000 · Personal Services	208,863.68	216,035.70	-7,172.02
53000 · Operating Expenses			
53131 · Services - Engineering	62.50	5,705.00	-5,642.50
53132 · Vegetation Control	0.00	6,216.00	-6,216.00
53133 · Surveying	1,650.00	0.00	1,650.00
53134 · Environmental Services	0.00	0.00	0.00
53154 · Legal	12,499.98	12,377.50	122.48
53155 · Legal Advertisement	72.16	413.70	-341.54
53200 · Accounting	7,897.50	7,639.90	257.60
53225 · Auditing	0.00	0.00	0.00
54000 · Travel & Per Diem	808.09	415.90	392.19
54010 · Continuing Education & Seminars	952.84	1,298.85	-346.01
54100 · Telephone	2,179.31	2,721.00	-541.69
54251 · Postage	166.60	91.80	74.80
54252 · Fuel & Oil	33,287.03	39,474.00	-6,186.97
54300 · Utilities	1,932.08	2,332.26	-400.18
54500 · Insurance	617.94	1,155.00	-537.06
54600 · Shop Expense	4,583.55	9,885.50	-5,301.95
54658 · Equipment Rental	363.92	1,500.00	-1,136.08
54659 · Equipment Maintenance			
54660 · Computers	722.80	1,768.80	-1,046.00
54659 · Equipment Maintenance - Other	24,175.94	17,205.00	6,970.94
Total 54659 · Equipment Maintenance	24,898.74	18,973.80	5,924.94
55152 · Office Supplies	1,680.81	2,122.40	-441.59
55153 · Admin Fees, Licenses, Permits	826.96	90.60	736.36
55154 · Facility Maintenance & Repairs	1,389.74	1,459.50	-69.76
55155 · Publishing & Printing	0.00	2,250.00	-2,250.00
55225 · Collection Expense-St Johns	6,111.40	5,392.80	718.60
55230 · Collection Discounts - SJC	20,111.67	21,000.00	-888.33
55275 · Collection Expense - SJPA	0.00	11,200.00	-11,200.00
55459 · Other Current Charges	2,835.11	430.25	2,404.86
Total 53000 · Operating Expenses	124,927.93	154,145.76	-29,217.83
56000 · Capital Outlay			
56464 · Machinery & Equipment	28,999.00	30,000.00	-1,001.00
56466 · Drainage Control	4,574.03	6,318.00	-1,743.97
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	66,318.00	-32,744.97

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

	Oct '13 - Mar 14	Budget	$ Over Budget
6560 · Payroll Expenses	140.00		
66900 · Reconciliation Discrepancies	0.02		
Total Expense	367,504.66	436,499.46	-68,994.80
Net Ordinary Income	273,142.67	188,695.69	84,446.98
Net Income	**273,142.67**	**188,695.69**	**84,446.98**

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

	Mar 31, 14
ASSETS	
Current Assets	
Checking/Savings	
10120 · CCB Capital Improvement Fund	488,581.22
Total Checking/Savings	488,581.22
Other Current Assets	
12000 · Due From General Fund	21,790.78
Total Other Current Assets	21,790.78
Total Current Assets	510,372.00
TOTAL ASSETS	**510,372.00**
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings-Fund Balance	311,960.56
Net Income	198,411.44
Total Equity	510,372.00
TOTAL LIABILITIES & EQUITY	**510,372.00**

FERWCD - Capital Projects Fund
Profit & Loss
March 2014

	Mar 14	Oct '13 - Mar 14
Ordinary Income/Expense		
Income		
31125 · CIP Assessment Collections	22,065.87	206,689.97
36120 · Interest Income - CCB	19.93	94.72
Total Income	22,085.80	206,784.69
Expense		
55230 · SJC - Collection Exp	54.81	186.47
55235 · SJC Assessment Discount	220.12	6,572.22
55275 · Collection Expense	0.00	1,614.56
Total Expense	274.93	8,373.25
Net Ordinary Income	21,810.87	198,411.44
Net Income	**21,810.87**	**198,411.44**