

**Flagler Estates Road and Water Control District**  
**Balance Sheet**  
As of June 30, 2014

	<u>Jun 30, 14</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
10000 · CASH	1,839,003.47
10126 · State Board of Admin - B Pool	2,216.15
<b>Total Checking/Savings</b>	<u>1,841,219.62</u>
<b>Other Current Assets</b>	
15500 · Prepaid Expenses	33,474.00
<b>Total Other Current Assets</b>	<u>33,474.00</u>
<b>Total Current Assets</b>	1,874,693.62
<b>Other Assets</b>	
15700 · Inventory	54,108.52
<b>Total Other Assets</b>	<u>54,108.52</u>
<b>TOTAL ASSETS</b>	<b><u>1,928,802.14</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20200 · Accounts Payable	5,089.63
<b>Total Accounts Payable</b>	<u>5,089.63</u>
<b>Other Current Liabilities</b>	
20201 · Audit Payables	12,538.62
2100 · Payroll Liabilities	4,187.22
21825 · Child Support Payable	-258.59
21950 · Due to Capital Projects Fund	22,248.33
<b>Total Other Current Liabilities</b>	<u>38,715.58</u>
<b>Total Current Liabilities</b>	<u>43,805.21</u>
<b>Total Liabilities</b>	43,805.21
<b>Equity</b>	
27000 · Fund Balance - Reserved for Inv	54,108.52
27100 · Fund Balance - Undesignated	1,603,358.56
Net Income	227,529.85
<b>Total Equity</b>	<u>1,884,996.93</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>1,928,802.14</u></b>

**Flagler Estates Road and Water Control District**  
**Balance Sheet**  
 As of June 30, 2014

	<u>Jun 30, 14</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>10000 - CASH</b>	
10100 - Cash-CCB General Fund-5401	969,116.43
10105 - CCB Emergency Reserve-3101	452,237.04
10110 - CCB Operating Reserve-5601	311,170.83
10125 - Cash - State Board of Admin	105,977.49
10200 - Petty Cash	501.68
<b>Total 10000 - CASH</b>	<u>1,839,003.47</u>
<b>10126 - State Board of Admin - B Pool</b>	
10127 - Valuation Analysis	-690.11
10126 - State Board of Admin - B Pool - Other	2,906.26
<b>Total 10126 - State Board of Admin - B Pool</b>	<u>2,216.15</u>
<b>Total Checking/Savings</b>	1,841,219.62
<b>Other Current Assets</b>	
15500 - Prepaid Expenses	33,474.00
<b>Total Other Current Assets</b>	<u>33,474.00</u>
<b>Total Current Assets</b>	1,874,693.62
<b>Other Assets</b>	
15700 - Inventory	54,108.52
<b>Total Other Assets</b>	<u>54,108.52</u>
<b>TOTAL ASSETS</b>	<u><u>1,928,802.14</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20200 - Accounts Payable	5,089.63
<b>Total Accounts Payable</b>	<u>5,089.63</u>
<b>Other Current Liabilities</b>	
20201 - Audit Payables	12,538.62
2100 - Payroll Liabilities	
2100 - Payroll Liabilities - Other	4,187.22
<b>Total 2100 - Payroll Liabilities</b>	<u>4,187.22</u>
21825 - Child Support Payable	-258.59
21950 - Due to Capital Projects Fund	22,248.33
<b>Total Other Current Liabilities</b>	<u>38,715.58</u>
<b>Total Current Liabilities</b>	<u>43,805.21</u>
<b>Total Liabilities</b>	43,805.21
<b>Equity</b>	
27000 - Fund Balance - Reserved for Inv	54,108.52
27100 - Fund Balance - Undesignated	1,603,358.56
Net Income	227,529.85
<b>Total Equity</b>	<u>1,884,996.93</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,928,802.14</u></u>

## Flagler Estates Road and Water Control District

## Profit &amp; Loss

June 2014

07/10/14

Accrual Basis

	<u>Jun 14</u>	<u>Oct '13 - Jun 14</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
31125 · Taxes - St Johns County	66,946.58	758,193.56
33825 · Excess Fees - St Johns County	2,008.60	5,368.89
34190 · Culvert Permit Fees	125.00	375.00
34195 · Culvert Installation - Packages	0.00	6,197.06
34197 · Copies, Maps and Other	0.00	674.21
34199 · Move On/Off Permit	0.00	170.00
36110 · Interest Earned Capital City	112.84	971.07
36120 · Interest Earned - SBA	1,337.32	3,369.89
36132 · Interest Income - St Johns	0.00	3.21
36990 · Miscellaneous Revenues	0.00	-1,822.77
<b>Total Income</b>	<u>70,530.34</u>	<u>773,500.12</u>
<b>Gross Profit</b>	70,530.34	773,500.12
<b>Expense</b>		
51000 · Personal Services	31,298.57	304,991.42
53000 · Operating Expenses	20,001.22	199,288.44
56000 · Capital Outlay	3,560.36	41,550.39
6560 · Payroll Expenses	0.00	140.00
66900 · Reconciliation Discrepancies	0.00	0.02
<b>Total Expense</b>	<u>54,860.15</u>	<u>545,970.27</u>
<b>Net Ordinary Income</b>	<u>15,670.19</u>	<u>227,529.85</u>
<b>Net Income</b>	<u><u>15,670.19</u></u>	<u><u>227,529.85</u></u>

## Flagler Estates Road and Water Control District

## Profit &amp; Loss

June 2014

07/10/14

Accrual Basis

	Jun 14	Oct '13 - Jun 14
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
31125 · Taxes - St Johns County	66,946.58	758,193.56
33825 · Excess Fees - St Johns County	2,008.60	5,368.89
34190 · Culvert Permit Fees	125.00	375.00
34195 · Culvert Installation - Packages	0.00	6,197.06
34197 · Copies, Maps and Other	0.00	674.21
34199 · Move On/Off Permit	0.00	170.00
36110 · Interest Earned Capital City	112.84	971.07
36120 · Interest Earned - SBA	1,337.32	3,369.89
36132 · Interest Income - St Johns	0.00	3.21
36990 · Miscellaneous Revenues	0.00	-1,822.77
<b>Total Income</b>	<b>70,530.34</b>	<b>773,500.12</b>
<b>Gross Profit</b>	<b>70,530.34</b>	<b>773,500.12</b>
<b>Expense</b>		
51000 · Personal Services		
51100 · Supervisors Fees	150.00	761.30
51200 · Salary and Wages	21,249.76	185,791.68
51210 · Vacation	713.75	8,836.29
51220 · Sick	0.00	2,116.30
51230 · Holiday	0.00	7,703.20
52100 · FICA Taxes	1,355.84	12,595.22
52150 · Payroll Taxes - Medicare	317.09	2,945.63
52200 · Retirement	0.00	18,000.00
52300 · Life and Health Insurance		
52300 · Life and Health Insurance - Other	6,138.50	49,691.71
<b>Total 52300 · Life and Health Insurance</b>	<b>6,138.50</b>	<b>49,691.71</b>
52400 · Unemployment Compensation	61.21	3,333.31
52450 · Workers Compensation Insurance	1,312.42	13,136.78
52460 · Drug & Alcohol Testing	0.00	80.00
<b>Total 51000 · Personal Services</b>	<b>31,298.57</b>	<b>304,991.42</b>
53000 · Operating Expenses		
53131 · Services - Engineering	0.00	62.50
53132 · Vegetation Control	2,868.50	10,644.25
53133 · Surveying	0.00	1,650.00
53154 · Legal	0.00	16,666.64
53155 · Legal Advertisement	0.00	584.53
53200 · Accounting	3,359.99	14,531.24
53225 · Auditing	1,429.14	1,429.14
54000 · Travel & Per Diem	521.71	1,469.80
54010 · Continuing Education & Seminars	0.00	1,277.84
54100 · Telephone	260.12	3,928.81
54251 · Postage	0.00	166.60
54252 · Fuel & Oil	6,362.66	49,769.24
54300 · Utilities	721.34	3,142.23
54500 · Insurance	0.00	617.94
54600 · Shop Expense	588.91	5,967.85
54658 · Equipment Rental	0.00	363.92
54659 · Equipment Maintenance		
54660 · Computers	0.00	722.80
54659 · Equipment Maintenance - Other	2,367.00	34,257.83
<b>Total 54659 · Equipment Maintenance</b>	<b>2,367.00</b>	<b>34,980.63</b>
55152 · Office Supplies	39.07	2,520.63
55153 · Admin Fees, Licenses, Permits	0.00	826.96
55154 · Facility Maintenance & Repairs	479.24	2,139.01
55155 · Publishing & Printing	0.00	4,468.27
55225 · Collection Expense-St Johns	689.55	7,399.75
55230 · Collection Discounts - SJC	0.00	20,110.13
55275 · Collection Expense - SJPA	0.00	11,096.55
55459 · Other Current Charges	313.99	3,473.98
<b>Total 53000 · Operating Expenses</b>	<b>20,001.22</b>	<b>199,288.44</b>

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**Flagler Estates Road and Water Control District**

07/10/14

**Profit & Loss**

Accrual Basis

June 2014

	<u>Jun 14</u>	<u>Oct '13 - Jun 14</u>
<b>56000 · Capital Outlay</b>		
<b>56464 · Machinery &amp; Equipment</b>	0.00	29,647.00
<b>56466 · Drainage Control</b>	3,560.36	11,903.39
<b>Total 56000 · Capital Outlay</b>	3,560.36	41,550.39
<b>6560 · Payroll Expenses</b>	0.00	140.00
<b>66900 · Reconciliation Discrepancies</b>	0.00	0.02
<b>Total Expense</b>	54,860.15	545,970.27
<b>Net Ordinary Income</b>	15,670.19	227,529.85
<b>Net Income</b>	<u>15,670.19</u>	<u>227,529.85</u>

## Flagler Estates Road and Water Control District

## Profit &amp; Loss

April through June 2014

07/10/14

Accrual Basis

	<u>Apr 14</u>	<u>May 14</u>	<u>Jun 14</u>	<u>TOTAL</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
31125 · Taxes - St Johns County	4,095.08	53,889.52	66,946.58	124,931.18
33825 · Excess Fees - St Johns County	1,248.53	645.69	2,008.60	3,902.82
34190 · Culvert Permit Fees	125.00	0.00	125.00	250.00
34195 · Culvert Installation - Packages	1,116.96	788.75	0.00	1,905.71
34197 · Copies, Maps and Other	27.84	143.60	0.00	171.44
34199 · Move On/Off Permit	85.00	0.00	0.00	85.00
36110 · Interest Earned Capital City	112.65	116.03	112.84	341.52
36120 · Interest Earned - SBA	125.82	13.80	1,337.32	1,476.94
36990 · Miscellaneous Revenues	-71.00	0.00	0.00	-71.00
<b>Total Income</b>	<u>6,865.88</u>	<u>55,597.39</u>	<u>70,530.34</u>	<u>132,993.61</u>
<b>Gross Profit</b>	6,865.88	55,597.39	70,530.34	132,993.61
<b>Expense</b>				
51000 · Personal Services	29,016.77	35,812.40	31,298.57	96,127.74
53000 · Operating Expenses	35,973.49	18,385.81	20,001.22	74,360.52
56000 · Capital Outlay	1,033.50	3,383.50	3,560.36	7,977.36
<b>Total Expense</b>	<u>66,023.76</u>	<u>57,581.71</u>	<u>54,860.15</u>	<u>178,465.62</u>
<b>Net Ordinary Income</b>	<u>-59,157.88</u>	<u>-1,984.32</u>	<u>15,670.19</u>	<u>-45,472.01</u>
<b>Net Income</b>	<u><b>-59,157.88</b></u>	<u><b>-1,984.32</b></u>	<u><b>15,670.19</b></u>	<u><b>-45,472.01</b></u>

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

April through June 2014

	Apr 14	May 14	Jun 14	TOTAL
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
31125 · Taxes - St Johns County	4,095.08	53,889.52	66,946.58	124,931.18
33825 · Excess Fees - St Johns County	1,248.53	645.69	2,008.60	3,902.82
34190 · Culvert Permit Fees	125.00	0.00	125.00	250.00
34195 · Culvert Installation - Packages	1,116.96	788.75	0.00	1,905.71
34197 · Copies, Maps and Other	27.84	143.60	0.00	171.44
34199 · Move On/Off Permit	85.00	0.00	0.00	85.00
36110 · Interest Earned Capital City	112.65	116.03	112.84	341.52
36120 · Interest Earned - SBA	125.82	13.80	1,337.32	1,476.94
36990 · Miscellaneous Revenues	-71.00	0.00	0.00	-71.00
<b>Total Income</b>	<b>6,865.88</b>	<b>55,597.39</b>	<b>70,530.34</b>	<b>132,993.61</b>
<b>Gross Profit</b>	<b>6,865.88</b>	<b>55,597.39</b>	<b>70,530.34</b>	<b>132,993.61</b>
<b>Expense</b>				
<b>51000 · Personal Services</b>				
51100 · Supervisors Fees	62.50	81.26	150.00	293.76
51200 · Salary and Wages	19,385.76	23,701.85	21,249.76	64,337.37
51210 · Vacation	1,353.95	1,630.56	713.75	3,698.26
51220 · Sick	160.14	454.70	0.00	614.84
51230 · Holiday	0.00	1,315.60	0.00	1,315.60
52100 · FICA Taxes	1,284.49	1,666.44	1,355.84	4,306.77
52150 · Payroll Taxes - Medicare	300.41	389.73	317.09	1,007.23
52300 · Life and Health Insurance				
52300 · Life and Health Insurance - Other	5,077.42	5,155.70	6,138.50	16,371.62
<b>Total 52300 · Life and Health Insurance</b>	<b>5,077.42</b>	<b>5,155.70</b>	<b>6,138.50</b>	<b>16,371.62</b>
52400 · Unemployment Compensation	79.68	64.14	61.21	205.03
52450 · Workers Compensation Insurance	1,312.42	1,312.42	1,312.42	3,937.26
52460 · Drug & Alcohol Testing	0.00	40.00	0.00	40.00
<b>Total 51000 · Personal Services</b>	<b>29,016.77</b>	<b>35,812.40</b>	<b>31,298.57</b>	<b>96,127.74</b>
<b>53000 · Operating Expenses</b>				
53132 · Vegetation Control	0.00	7,775.75	2,868.50	10,644.25
53154 · Legal	2,083.33	2,083.33	0.00	4,166.66
53155 · Legal Advertisement	409.09	103.28	0.00	512.37
53200 · Accounting	1,046.25	2,227.50	3,359.99	6,633.74
53225 · Auditing	0.00	0.00	1,429.14	1,429.14
54000 · Travel & Per Diem	43.12	96.88	521.71	661.71
54010 · Continuing Education & Seminars	325.00	0.00	0.00	325.00
54100 · Telephone	1,242.21	247.17	260.12	1,749.50
54252 · Fuel & Oil	6,151.28	3,968.27	6,362.66	16,482.21
54300 · Utilities	488.81	0.00	721.34	1,210.15
54600 · Shop Expense	479.99	315.40	588.91	1,384.30
54659 · Equipment Maintenance				
54659 · Equipment Maintenance - Other	6,979.03	735.86	2,367.00	10,081.89
<b>Total 54659 · Equipment Maintenance</b>	<b>6,979.03</b>	<b>735.86</b>	<b>2,367.00</b>	<b>10,081.89</b>
55152 · Office Supplies	739.05	61.70	39.07	839.82
55154 · Facility Maintenance & Repairs	204.03	66.00	479.24	749.27
55155 · Publishing & Printing	4,468.27	0.00	0.00	4,468.27
55225 · Collection Expense - St Johns	53.44	545.37	689.55	1,288.36
55230 · Collection Discounts - SJC	0.00	-1.54	0.00	-1.54
55275 · Collection Expense - SJPA	11,096.55	0.00	0.00	11,096.55
55459 · Other Current Charges	164.04	160.84	313.99	638.87
<b>Total 53000 · Operating Expenses</b>	<b>35,973.49</b>	<b>18,385.81</b>	<b>20,001.22</b>	<b>74,360.52</b>
<b>56000 · Capital Outlay</b>				
56464 · Machinery & Equipment	0.00	648.00	0.00	648.00
56466 · Drainage Control	1,033.50	2,735.50	3,560.36	7,329.36
<b>Total 56000 · Capital Outlay</b>	<b>1,033.50</b>	<b>3,383.50</b>	<b>3,560.36</b>	<b>7,977.36</b>
<b>Total Expense</b>	<b>66,023.76</b>	<b>57,581.71</b>	<b>54,860.15</b>	<b>178,465.62</b>
<b>Net Ordinary Income</b>	<b>-59,157.88</b>	<b>-1,984.32</b>	<b>15,670.19</b>	<b>-45,472.01</b>
<b>Net Income</b>	<b>-59,157.88</b>	<b>-1,984.32</b>	<b>15,670.19</b>	<b>-45,472.01</b>

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

07/10/14

June 2014

Accrual Basis

	<u>Jun 14</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
31125 · Taxes - St Johns County	66,946.58	108,436.30	-41,489.72
33825 · Excess Fees - St Johns County	2,008.60		
34190 · Culvert Permit Fees	125.00	0.00	125.00
34195 · Culvert Installation - Packages	0.00	784.00	-784.00
36110 · Interest Earned Capital City	112.84	88.44	24.40
36120 · Interest Earned - SBA	1,337.32	15.58	1,321.74
36990 · Miscellaneous Revenues	0.00	16.66	-16.66
<b>Total Income</b>	<u>70,530.34</u>	<u>109,340.98</u>	<u>-38,810.64</u>
<b>Gross Profit</b>	70,530.34	109,340.98	-38,810.64
<b>Expense</b>			
51000 · Personal Services	31,298.57	31,660.65	-362.08
53000 · Operating Expenses	20,001.22	19,303.65	697.57
56000 · Capital Outlay	3,560.36	3,278.00	282.36
<b>Total Expense</b>	<u>54,860.15</u>	<u>54,242.30</u>	<u>617.85</u>
<b>Net Ordinary Income</b>	<u>15,670.19</u>	<u>55,098.68</u>	<u>-39,428.49</u>
<b>Net Income</b>	<u><u>15,670.19</u></u>	<u><u>55,098.68</u></u>	<u><u>-39,428.49</u></u>



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

07/10/14

Accrual Basis

June 2014

	Jun 14	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
31125 · Taxes - St Johns County	66,946.58	108,436.30	-41,489.72
33825 · Excess Fees - St Johns County	2,008.60		
34190 · Culvert Permit Fees	125.00	0.00	125.00
34195 · Culvert Installation - Packages	0.00	784.00	-784.00
36110 · Interest Earned Capital City	112.84	88.44	24.40
36120 · Interest Earned - SBA	1,337.32	15.58	1,321.74
36990 · Miscellaneous Revenues	0.00	16.66	-16.66
<b>Total Income</b>	<u>70,530.34</u>	<u>109,340.98</u>	<u>-38,810.64</u>
<b>Gross Profit</b>	70,530.34	109,340.98	-38,810.64
<b>Expense</b>			
<b>51000 · Personal Services</b>			
51100 · Supervisors Fees	150.00		
51200 · Salary and Wages	21,249.76	19,251.84	1,997.92
51210 · Vacation	713.75	3,046.32	-2,332.57
51220 · Sick	0.00	122.53	-122.53
51400 · Overtime Pay	0.00	131.75	-131.75
52100 · FICA Taxes	1,355.84	1,397.74	-41.90
52150 · Payroll Taxes - Medicare	317.09	326.89	-9.80
52300 · Life and Health Insurance			
52300 · Life and Health Insurance - Other	6,138.50	5,601.96	536.54
<b>Total 52300 · Life and Health Insurance</b>	<u>6,138.50</u>	<u>5,601.96</u>	<u>536.54</u>
52400 · Unemployment Compensation	61.21	607.73	-546.52
52450 · Workers Compensation Insurance	1,312.42	1,173.89	138.53
<b>Total 51000 · Personal Services</b>	<u>31,298.57</u>	<u>31,660.65</u>	<u>-362.08</u>
<b>53000 · Operating Expenses</b>			
53131 · Services - Engineering	0.00	390.00	-390.00
53132 · Vegetation Control	2,868.50	858.00	2,010.50
53154 · Legal	0.00	4,372.50	-4,372.50
53155 · Legal Advertisement	0.00	379.35	-379.35
53200 · Accounting	3,359.99	2,261.00	1,098.99
53225 · Auditing	1,429.14	1,759.50	-330.36
54000 · Travel & Per Diem	521.71	167.20	354.51
54100 · Telephone	260.12	278.00	-17.88
54251 · Postage	0.00	41.60	-41.60
54252 · Fuel & Oil	6,362.66	3,867.50	2,495.16
54300 · Utilities	721.34	427.50	293.84
54600 · Shop Expense	588.91	557.60	31.31
54659 · Equipment Maintenance			
54659 · Equipment Maintenance - Other	2,367.00	2,075.70	291.30
<b>Total 54659 · Equipment Maintenance</b>	<u>2,367.00</u>	<u>2,075.70</u>	<u>291.30</u>
55152 · Office Supplies	39.07	196.00	-156.93
55154 · Facility Maintenance & Repairs	479.24	271.50	207.74
55155 · Publishing & Printing	0.00	375.00	-375.00
55225 · Collection Expense-St Johns	689.55	1,005.20	-315.65
55459 · Other Current Charges	313.99	20.50	293.49
<b>Total 53000 · Operating Expenses</b>	<u>20,001.22</u>	<u>19,303.65</u>	<u>697.57</u>
<b>56000 · Capital Outlay</b>			
56466 · Drainage Control	3,560.36	3,278.00	282.36
<b>Total 56000 · Capital Outlay</b>	<u>3,560.36</u>	<u>3,278.00</u>	<u>282.36</u>
<b>Total Expense</b>	<u>54,860.15</u>	<u>54,242.30</u>	<u>617.85</u>
<b>Net Ordinary Income</b>	<u>15,670.19</u>	<u>55,098.68</u>	<u>-39,428.49</u>
<b>Net Income</b>	<u><u>15,670.19</u></u>	<u><u>55,098.68</u></u>	<u><u>-39,428.49</u></u>

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

	<u>Oct '13 - Jun 14</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
31125 · Taxes - St Johns County	758,193.56	786,876.55	-28,682.99
33825 · Excess Fees - St Johns County	5,368.89		
34190 · Culvert Permit Fees	375.00	70.93	304.07
34195 · Culvert Installation - Packages	6,197.06	3,523.20	2,673.86
34196 · Maintenance, Repairs & Damages	0.00	618.23	-618.23
34197 · Copies, Maps and Other	674.21	45.46	628.75
34199 · Move On/Off Permit	170.00	64.30	105.70
36110 · Interest Earned Capital City	971.07	944.64	26.43
36120 · Interest Earned - SBA	3,369.89	140.22	3,229.67
36132 · Interest Income - St Johns	3.21	100.00	-96.79
36990 · Miscellaneous Revenues	-1,822.77	149.94	-1,972.71
<b>Total Income</b>	<u>773,500.12</u>	<u>792,533.47</u>	<u>-19,033.35</u>
<b>Gross Profit</b>	773,500.12	792,533.47	-19,033.35
<b>Expense</b>			
51000 · Personal Services	304,991.42	316,032.84	-11,041.42
53000 · Operating Expenses	199,288.44	215,466.77	-16,178.33
56000 · Capital Outlay	41,550.39	78,474.00	-36,923.61
6560 · Payroll Expenses	140.00		
66900 · Reconciliation Discrepancies	0.02		
<b>Total Expense</b>	<u>545,970.27</u>	<u>609,973.61</u>	<u>-64,003.34</u>
<b>Net Ordinary Income</b>	<u>227,529.85</u>	<u>182,559.86</u>	<u>44,969.99</u>
<b>Net Income</b>	<u><u>227,529.85</u></u>	<u><u>182,559.86</u></u>	<u><u>44,969.99</u></u>

## Flagler Estates Road and Water Control District

07/10/14

## Profit &amp; Loss Budget vs. Actual

Accrual Basis

October 2013 through June 2014

	Oct '13 - Jun 14	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
31125 - Taxes - St Johns County	758,193.56	786,876.55	-28,682.99
33825 - Excess Fees - St Johns County	5,368.89		
34190 - Culvert Permit Fees	375.00	70.93	304.07
34195 - Culvert Installation - Packages	6,197.06	3,523.20	2,673.86
34196 - Maintenance, Repairs & Damages	0.00	618.23	-618.23
34197 - Copies, Maps and Other	674.21	45.46	628.75
34199 - Move On/Off Permit	170.00	64.30	105.70
36110 - Interest Earned Capital City	971.07	944.64	26.43
36120 - Interest Earned - SBA	3,369.89	140.22	3,229.67
36132 - Interest Income - St Johns	3.21	100.00	-96.79
36990 - Miscellaneous Revenues	-1,822.77	149.94	-1,972.71
<b>Total Income</b>	<b>773,500.12</b>	<b>792,533.47</b>	<b>-19,033.35</b>
<b>Gross Profit</b>	<b>773,500.12</b>	<b>792,533.47</b>	<b>-19,033.35</b>
<b>Expense</b>			
<b>51000 - Personal Services</b>			
51100 - Supervisors Fees	761.30		
51200 - Salary and Wages	185,791.68	194,111.86	-8,320.18
51210 - Vacation	8,836.29	11,231.00	-2,394.71
51220 - Sick	2,116.30	3,580.02	-1,463.72
51230 - Holiday	7,703.20	8,241.96	-538.76
51400 - Overtime Pay	0.00	1,185.75	-1,185.75
52100 - FICA Taxes	12,595.22	13,509.03	-913.81
52150 - Payroll Taxes - Medicare	2,945.63	3,159.38	-213.75
52200 - Retirement	18,000.00	18,000.00	0.00
52300 - Life and Health Insurance			
52300 - Life and Health Insurance - Other	49,691.71	49,251.37	440.34
<b>Total 52300 - Life and Health Insurance</b>	<b>49,691.71</b>	<b>49,251.37</b>	<b>440.34</b>
52400 - Unemployment Compensation	3,333.31	2,267.55	1,065.76
52450 - Workers Compensation Insurance	13,136.78	11,494.92	1,641.86
52460 - Drug & Alcohol Testing	80.00		
<b>Total 51000 - Personal Services</b>	<b>304,991.42</b>	<b>316,032.84</b>	<b>-11,041.42</b>
<b>53000 - Operating Expenses</b>			
53131 - Services - Engineering	62.50	7,852.00	-7,789.50
53132 - Vegetation Control	10,644.25	9,446.00	1,198.25
53133 - Surveying	1,650.00	0.00	1,650.00
53154 - Legal	16,666.64	18,812.50	-2,145.86
53155 - Legal Advertisement	584.53	1,070.55	-486.02
53200 - Accounting	14,531.24	13,873.80	657.44
53225 - Auditing	1,429.14	1,759.50	-330.36
54000 - Travel & Per Diem	1,469.80	733.70	736.10
54010 - Continuing Education & Seminars	1,277.84	1,500.00	-222.16
54100 - Telephone	3,928.81	3,786.50	142.31
54251 - Postage	166.60	1,980.80	-1,814.20
54252 - Fuel & Oil	49,769.24	58,726.50	-8,957.26
54300 - Utilities	3,142.23	3,555.87	-413.64
54500 - Insurance	617.94	1,155.00	-537.06
54600 - Shop Expense	5,967.85	14,628.50	-8,660.65
54658 - Equipment Rental	363.92	1,500.00	-1,136.08
54659 - Equipment Maintenance			
54660 - Computers	722.80	1,884.40	-1,161.60
54659 - Equipment Maintenance - Other	34,257.83	24,889.90	9,367.93
<b>Total 54659 - Equipment Maintenance</b>	<b>34,980.63</b>	<b>26,774.30</b>	<b>8,206.33</b>
55152 - Office Supplies	2,520.63	2,778.00	-257.37
55153 - Admin Fees, Licenses, Permits	826.96	349.20	477.76
55154 - Facility Maintenance & Repairs	2,139.01	2,189.10	-50.09
55155 - Publishing & Printing	4,468.27	3,375.00	1,093.27
55225 - Collection Expense-St Johns	7,399.75	6,927.20	472.55
55230 - Collection Discounts - SJC	20,110.13	21,000.00	-889.87
55275 - Collection Expense - SJPA	11,096.55	11,200.00	-103.45
55459 - Other Current Charges	3,473.98	492.75	2,981.23
<b>Total 53000 - Operating Expenses</b>	<b>199,288.44</b>	<b>215,466.77</b>	<b>-16,178.33</b>
<b>56000 - Capital Outlay</b>			
56464 - Machinery & Equipment	29,647.00	30,000.00	-353.00
56466 - Drainage Control	11,903.39	18,474.00	-6,570.61
56467 - Road repairs	0.00	25,000.00	-25,000.00
56468 - Signage	0.00	5,000.00	-5,000.00
<b>Total 56000 - Capital Outlay</b>	<b>41,550.39</b>	<b>78,474.00</b>	<b>-36,923.61</b>

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Accrual Basis

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

	<u>Oct '13 - Jun 14</u>	<u>Budget</u>	<u>\$ Over Budget</u>
6560 - Payroll Expenses	140.00		
66900 - Reconciliation Discrepancies	0.02		
<b>Total Expense</b>	<u>545,970.27</u>	<u>609,973.61</u>	<u>-64,003.34</u>
<b>Net Ordinary Income</b>	<u>227,529.85</u>	<u>182,559.86</u>	<u>44,969.99</u>
<b>Net Income</b>	<u><u>227,529.85</u></u>	<u><u>182,559.86</u></u>	<u><u>44,969.99</u></u>

**FERWCD - Capital Projects Fund**  
**Balance Sheet**  
As of June 30, 2014

	<u>Jun 30, 14</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
10120 - CCB Capital Improvement Fund	529,755.82
<b>Total Checking/Savings</b>	<u>529,755.82</u>
<b>Other Current Assets</b>	
12000 - Due From General Fund	22,248.17
<b>Total Other Current Assets</b>	<u>22,248.17</u>
<b>Total Current Assets</b>	<u>552,003.99</u>
<b>TOTAL ASSETS</b>	<b><u>552,003.99</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
32000 - Retained Earnings-Fund Balance	311,960.56
Net Income	240,043.43
<b>Total Equity</b>	<u>552,003.99</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>552,003.99</u></b>

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Accrual Basis

**FERWCD - Capital Projects Fund**  
**Profit & Loss**  
June 2014

	<u>Jun 14</u>	<u>Oct '13 - Jun 14</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
31125 · CIP Assessment Collections	21,818.44	247,617.00
36120 · Interest Income - CCB	21.24	158.04
<b>Total Income</b>	<u>21,839.68</u>	<u>247,775.04</u>
<b>Expense</b>		
55230 · SJC - Collection Exp	-654.62	-273.00
55235 · SJC Assessment Discount	0.00	6,572.22
55275 · Collection Expense	224.73	1,432.39
<b>Total Expense</b>	<u>-429.89</u>	<u>7,731.61</u>
<b>Net Ordinary Income</b>	<u>22,269.57</u>	<u>240,043.43</u>
<b>Net Income</b>	<u><u>22,269.57</u></u>	<u><u>240,043.43</u></u>