

Flagler Estates Road and Water Control District
Balance Sheet
As of February 28, 2014

	<u>Feb 28, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	1,860,936.05
10126 · State Board of Admin - B P...	<u>3,983.95</u>
Total Checking/Savings	1,864,920.00
Other Current Assets	
15500 · Prepaid Expenses	<u>33,474.00</u>
Total Other Current Assets	<u>33,474.00</u>
Total Current Assets	1,898,394.00
Other Assets	
15700 · Inventory	<u>54,108.52</u>
Total Other Assets	<u>54,108.52</u>
TOTAL ASSETS	<u>1,952,502.52</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	<u>1,167.62</u>
Total Accounts Payable	1,167.62
Other Current Liabilities	
20201 · Audit Payables	12,538.62
2100 · Payroll Liabilities	4,730.44
21825 · Child Support Payable	-258.59
21950 · Due to Capital Projects F...	<u>26,005.05</u>
Total Other Current Liabilities	<u>43,015.52</u>
Total Current Liabilities	<u>44,183.14</u>
Total Liabilities	44,183.14

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03/12/14
Accrual Basis

Flagler Estates Road and Water Control District
Balance Sheet
As of February 28, 2014

	<u>Feb 28, 14</u>
Equity	
27000 · Fund Balance - Reserved for ...	54,108.52
27100 · Fund Balance - Undesignated	1,603,358.56
Net Income	<u>250,852.30</u>
Total Equity	<u>1,908,319.38</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,952,502.52</u></u>

Flagler Estates Road and Water Control District
Balance Sheet
As of February 28, 2014

	<u>Feb 28, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	
10100 · Cash-CCB General Fund-5401	994,378.01
10105 · CCB Emergency Reserve-3101	452,161.47
10110 · CCB Operating Reserve-5601	311,118.83
10125 · Cash - State Board of Admin	102,984.08
10200 · Petty Cash	293.66
Total 10000 · CASH	<u>1,860,936.05</u>
10126 · State Board of Admin - B Pool	
10127 · Valuation Analysis	-690.11
10126 · State Board of Admin - B Pool - O...	4,674.06
Total 10126 · State Board of Admin - B Pool	<u>3,983.95</u>
Total Checking/Savings	1,864,920.00
Other Current Assets	
15500 · Prepaid Expenses	33,474.00
Total Other Current Assets	<u>33,474.00</u>
Total Current Assets	1,898,394.00
Other Assets	
15700 · Inventory	54,108.52
Total Other Assets	<u>54,108.52</u>
TOTAL ASSETS	<u><u>1,952,502.52</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	1,167.62
Total Accounts Payable	1,167.62
Other Current Liabilities	
20201 · Audit Payables	12,538.62
2100 · Payroll Liabilities	
2100 · Payroll Liabilities - Other	4,730.44
Total 2100 · Payroll Liabilities	<u>4,730.44</u>

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Accrual Basis

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	<u>Feb 28, 14</u>
21825 · Child Support Payable	-258.59
21950 · Due to Capital Projects Fund	26,005.05
Total Other Current Liabilities	<u>43,015.52</u>
Total Current Liabilities	<u>44,183.14</u>
Total Liabilities	44,183.14
Equity	
27000 · Fund Balance - Reserved for Inv	54,108.52
27100 · Fund Balance - Undesignated	1,603,358.56
Net Income	250,852.30
Total Equity	<u>1,908,319.38</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,952,502.52</u></u>

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

	<u>Feb 14</u>	<u>Oct '13 - Feb ...</u>
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	82,015.05	565,556.61
33825 · Excess Fees - St Johns Cou...	75.17	1,466.07
34190 · Culvert Permit Fees	125.00	125.00
34195 · Culvert Installation - Pack...	0.00	967.16
34197 · Copies, Maps and Other	2.25	332.25
34199 · Move On/Off Permit	0.00	85.00
36110 · Interest Earned Capital City	104.34	514.24
36120 · Interest Earned - SBA	164.96	1,738.56
36132 · Interest Income - St Johns	0.00	3.21
36990 · Miscellaneous Revenues	0.00	-1,458.55
Total Income	<u>82,486.77</u>	<u>569,329.55</u>
Gross Profit	82,486.77	569,329.55
Expense		
51000 · Personal Services	29,935.40	178,634.59
53000 · Operating Expenses	21,020.09	106,129.61
56000 · Capital Outlay	0.00	33,573.03
6560 · Payroll Expenses	0.00	140.00
66900 · Reconciliation Discrepancies	0.00	0.02
Total Expense	<u>50,955.49</u>	<u>318,477.25</u>
Net Ordinary Income	<u>31,531.28</u>	<u>250,852.30</u>
Net Income	<u><u>31,531.28</u></u>	<u><u>250,852.30</u></u>

Profit & Loss

February 2014

	Feb 14	Oct '13 - Feb 14
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	82,015.05	565,556.61
33825 · Excess Fees - St Johns County	75.17	1,466.07
34190 · Culvert Permit Fees	125.00	125.00
34195 · Culvert Installation - Packages	0.00	967.16
34197 · Copies, Maps and Other	2.25	332.25
34199 · Move On/Off Permit	0.00	85.00
36110 · Interest Earned Capital City	104.34	514.24
36120 · Interest Earned - SBA	164.96	1,738.56
36132 · Interest Income - St Johns	0.00	3.21
36990 · Miscellaneous Revenues	0.00	-1,458.55
Total Income	82,486.77	569,329.55
Gross Profit	82,486.77	569,329.55
Expense		
51000 · Personal Services		
51100 · Supervisors Fees	149.39	392.53
51200 · Salary and Wages	19,522.05	100,884.08
51210 · Vacation	511.24	4,673.58
51220 · Sick	132.80	1,272.54
51230 · Holiday	0.00	6,387.60
52100 · FICA Taxes	1,244.40	6,980.64
52150 · Payroll Taxes - Medicare	291.02	1,632.55
52200 · Retirement	0.00	18,000.00
52300 · Life and Health Insurance		
52300 · Life and Health Insurance - ...	5,123.96	27,939.92
Total 52300 · Life and Health Insurance	5,123.96	27,939.92
52400 · Unemployment Compensation	323.12	2,584.05
52450 · Workers Compensation Insura...	2,637.42	7,887.10
Total 51000 · Personal Services	29,935.40	178,634.59
53000 · Operating Expenses		
53131 · Services - Engineering	0.00	62.50
53154 · Legal	2,083.33	10,416.65
53155 · Legal Advertisement	0.00	72.16
53200 · Accounting	1,080.00	6,817.50
54000 · Travel & Per Diem	82.32	542.09
54010 · Continuing Education & Semin...	0.00	777.84
54100 · Telephone	344.54	1,834.42
54251 · Postage	0.00	166.60
54252 · Fuel & Oil	7,589.12	26,120.99
54300 · Utilities	351.15	1,763.83
54600 · Shop Expense	335.40	4,207.22
54658 · Equipment Rental	0.00	363.92

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

	<u>Feb 14</u>	<u>Oct '13 - Feb 14</u>
54659 · Equipment Maintenance		
54660 · Computers	0.00	722.80
54659 · Equipment Maintenance - Ot...	5,832.91	20,816.42
Total 54659 · Equipment Maintenance	5,832.91	21,539.22
55152 · Office Supplies	608.08	1,418.62
55153 · Admin Fees, Licenses, Permits	0.00	826.96
55154 · Facility Maintenance & Repairs	251.29	1,131.45
55225 · Collection Expense-St Johns	805.23	5,436.02
55230 · Collection Discounts - SJC	1,492.45	19,943.48
55459 · Other Current Charges	164.27	2,688.14
Total 53000 · Operating Expenses	21,020.09	106,129.61
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	50,955.49	318,477.25
Net Ordinary Income	31,531.28	250,852.30
Net Income	<u><u>31,531.28</u></u>	<u><u>250,852.30</u></u>

Flagler Estates Road and Water Control District
Profit & Loss
 December 2013 through February 2014

	<u>Dec 13</u>	<u>Jan 14</u>	<u>Feb 14</u>	<u>TOTAL</u>
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	325,557.91	2,096.93	82,015.05	409,669.89
33825 · Excess Fees - St Johns Cou...	0.00	456.46	75.17	531.63
34190 · Culvert Permit Fees	0.00	0.00	125.00	125.00
34195 · Culvert Installation - Pack...	967.16	0.00	0.00	967.16
34197 · Copies, Maps and Other	0.00	0.00	2.25	2.25
34199 · Move On/Off Permit	85.00	0.00	0.00	85.00
36110 · Interest Earned Capital City	112.85	119.74	104.34	336.93
36120 · Interest Earned - SBA	316.08	214.29	164.96	695.33
36132 · Interest Income - St Johns	0.00	3.21	0.00	3.21
36990 · Miscellaneous Revenues	-302.48	-171.68	0.00	-474.16
Total Income	<u>326,736.52</u>	<u>2,718.95</u>	<u>82,486.77</u>	<u>411,942.24</u>
Gross Profit	326,736.52	2,718.95	82,486.77	411,942.24
Expense				
51000 · Personal Services	49,135.89	33,690.80	29,935.40	112,762.09
53000 · Operating Expenses	31,592.52	11,808.51	21,020.09	64,421.12
56000 · Capital Outlay	2,516.33	1,018.50	0.00	3,534.83
6560 · Payroll Expenses	70.00	70.00	0.00	140.00
Total Expense	<u>83,314.74</u>	<u>46,587.81</u>	<u>50,955.49</u>	<u>180,858.04</u>
Net Ordinary Income	<u>243,421.78</u>	<u>-43,868.86</u>	<u>31,531.28</u>	<u>231,084.20</u>
Net Income	<u><u>243,421.78</u></u>	<u><u>-43,868.86</u></u>	<u><u>31,531.28</u></u>	<u><u>231,084.20</u></u>

Profit & Loss

December 2013 through February 2014

	Dec 13	Jan 14	Feb 14	TOTAL
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	325,557.91	2,096.93	82,015.05	409,669.89
33825 · Excess Fees - St Johns County	0.00	456.46	75.17	531.63
34190 · Culvert Permit Fees	0.00	0.00	125.00	125.00
34195 · Culvert Installation - Packages	967.16	0.00	0.00	967.16
34197 · Copies, Maps and Other	0.00	0.00	2.25	2.25
34199 · Move On/Off Permit	85.00	0.00	0.00	85.00
36110 · Interest Earned Capital City	112.85	119.74	104.34	336.93
36120 · Interest Earned - SBA	316.08	214.29	164.96	695.33
36132 · Interest Income - St Johns	0.00	3.21	0.00	3.21
36990 · Miscellaneous Revenues	-302.48	-171.68	0.00	-474.16
Total Income	326,736.52	2,718.95	82,486.77	411,942.24
Gross Profit	326,736.52	2,718.95	82,486.77	411,942.24
Expense				
51000 · Personal Services				
51100 · Supervisors Fees	56.25	40.63	149.39	246.27
51200 · Salary and Wages	17,153.40	20,456.84	19,522.05	57,132.29
51210 · Vacation	554.30	1,575.89	511.24	2,641.43
51220 · Sick	222.52	356.36	132.80	711.68
51230 · Holiday	2,596.00	2,493.60	0.00	5,089.60
52100 · FICA Taxes	1,267.17	1,526.27	1,244.40	4,037.84
52150 · Payroll Taxes - Medicare	296.36	356.95	291.02	944.33
52200 · Retirement	18,000.00	0.00	0.00	18,000.00
52300 · Life and Health Insurance				
52300 · Life and Health Insurance - Ot...	5,971.40	5,054.38	5,123.96	16,149.74
Total 52300 · Life and Health Insurance	5,971.40	5,054.38	5,123.96	16,149.74
52400 · Unemployment Compensation	1,706.07	517.46	323.12	2,546.65
52450 · Workers Compensation Insurance	1,312.42	1,312.42	2,637.42	5,262.26
Total 51000 · Personal Services	49,135.89	33,690.80	29,935.40	112,762.09
53000 · Operating Expenses				
53154 · Legal	2,083.33	2,083.33	2,083.33	6,249.99
53200 · Accounting	607.50	843.75	1,080.00	2,531.25
54000 · Travel & Per Diem	87.70	21.28	82.32	191.30
54100 · Telephone	345.79	343.35	344.54	1,033.68
54251 · Postage	166.60	0.00	0.00	166.60
54252 · Fuel & Oil	4,884.50	4,785.78	7,589.12	17,259.40
54300 · Utilities	300.64	324.23	351.15	976.02
54600 · Shop Expense	642.53	192.69	335.40	1,170.62
54659 · Equipment Maintenance				
54659 · Equipment Maintenance - Other	6,511.32	2,367.33	5,832.91	14,711.56
Total 54659 · Equipment Maintenance	6,511.32	2,367.33	5,832.91	14,711.56
55152 · Office Supplies	58.19	476.25	608.08	1,142.52
55153 · Admin Fees, Licenses, Permits	26.96	0.00	0.00	26.96
55154 · Facility Maintenance & Repairs	258.29	185.29	251.29	694.87
55225 · Collection Expense-St Johns	3,131.93	25.54	805.23	3,962.70
55230 · Collection Discounts - SJC	12,365.45	0.00	1,492.45	13,857.90
55459 · Other Current Charges	121.79	159.69	164.27	445.75
Total 53000 · Operating Expenses	31,592.52	11,808.51	21,020.09	64,421.12
56000 · Capital Outlay				
56466 · Drainage Control	2,516.33	1,018.50	0.00	3,534.83
Total 56000 · Capital Outlay	2,516.33	1,018.50	0.00	3,534.83
6560 · Payroll Expenses	70.00	70.00	0.00	140.00
Total Expense	83,314.74	46,587.81	50,955.49	180,858.04
Net Ordinary Income	243,421.78	-43,868.86	31,531.28	231,084.20
Net Income	243,421.78	-43,868.86	31,531.28	231,084.20

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Accrual Basis

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

	<u>Feb 14</u>	<u>Budget</u>	<u>\$ Over Bud...</u>
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	82,015.05	35,035.70	46,979.35
33825 · Excess Fees - St Johns County	75.17		
34190 · Culvert Permit Fees	125.00	0.00	125.00
34195 · Culvert Installation - Packages	0.00	437.60	-437.60
34196 · Maintenance, Repairs & Dama...	0.00	618.23	-618.23
34197 · Copies, Maps and Other	2.25	0.00	2.25
34199 · Move On/Off Permit	0.00	21.44	-21.44
36110 · Interest Earned Capital City	104.34	139.32	-34.98
36120 · Interest Earned - SBA	164.96	15.58	149.38
36132 · Interest Income - St Johns	0.00	0.00	0.00
36990 · Miscellaneous Revenues	0.00	16.66	-16.66
Total Income	<u>82,486.77</u>	<u>36,284.53</u>	<u>46,202.24</u>
Gross Profit	82,486.77	36,284.53	46,202.24
Expense			
51000 · Personal Services	29,935.40	31,104.91	-1,169.51
53000 · Operating Expenses	21,020.09	20,960.55	59.54
56000 · Capital Outlay	0.00	1,026.00	-1,026.00
Total Expense	<u>50,955.49</u>	<u>53,091.46</u>	<u>-2,135.97</u>
Net Ordinary Income	<u>31,531.28</u>	<u>-16,806.93</u>	<u>48,338.21</u>
Net Income	<u><u>31,531.28</u></u>	<u><u>-16,806.93</u></u>	<u><u>48,338.21</u></u>

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

February 2014

	Feb 14	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	82,015.05	35,035.70	46,979.35
33825 · Excess Fees - St Johns County	75.17		
34190 · Culvert Permit Fees	125.00	0.00	125.00
34195 · Culvert Installation - Packages	0.00	437.60	-437.60
34196 · Maintenance, Repairs & Damages	0.00	618.23	-618.23
34197 · Copies, Maps and Other	2.25	0.00	2.25
34199 · Move On/Off Permit	0.00	21.44	-21.44
36110 · Interest Earned Capital City	104.34	139.32	-34.98
36120 · Interest Earned - SBA	164.96	15.58	149.38
36132 · Interest Income - St Johns	0.00	0.00	0.00
36990 · Miscellaneous Revenues	0.00	16.66	-16.66
Total Income	82,486.77	36,284.53	46,202.24
Gross Profit	82,486.77	36,284.53	46,202.24
Expense			
51000 · Personal Services			
51100 · Supervisors Fees	149.39		
51200 · Salary and Wages	19,522.05	20,714.67	-1,192.62
51210 · Vacation	511.24	1,565.67	-1,054.43
51220 · Sick	132.80	0.00	132.80
51230 · Holiday	0.00	0.00	0.00
51400 · Overtime Pay	0.00	131.75	-131.75
52100 · FICA Taxes	1,244.40	1,388.66	-144.26
52150 · Payroll Taxes - Medicare	291.02	324.77	-33.75
52300 · Life and Health Insurance			
52300 · Life and Health Insurance - O...	5,123.96	5,647.82	-523.86
Total 52300 · Life and Health Insurance	5,123.96	5,647.82	-523.86
52400 · Unemployment Compensation	323.12	157.68	165.44
52450 · Workers Compensation Insuran...	2,637.42	1,173.89	1,463.53
Total 51000 · Personal Services	29,935.40	31,104.91	-1,169.51
53000 · Operating Expenses			
53131 · Services - Engineering	0.00	195.00	-195.00
53132 · Vegetation Control	0.00	0.00	0.00
53154 · Legal	2,083.33	2,062.50	20.83
53155 · Legal Advertisement	0.00	0.00	0.00
53200 · Accounting	1,080.00	1,383.20	-303.20
53225 · Auditing	0.00	0.00	0.00
54000 · Travel & Per Diem	82.32	36.70	45.62
54010 · Continuing Education & Semin...	0.00	0.00	0.00
54100 · Telephone	344.54	436.00	-91.46
54251 · Postage	0.00	0.00	0.00
54252 · Fuel & Oil	7,589.12	6,069.00	1,520.12
54300 · Utilities	351.15	365.75	-14.60
54500 · Insurance	0.00	1,627.50	-1,627.50
54600 · Shop Expense	335.40	2,405.50	-2,070.10
54659 · Equipment Maintenance			
54660 · Computers	0.00	115.60	-115.60
54659 · Equipment Maintenance - Ot...	5,832.91	4,495.50	1,337.41
Total 54659 · Equipment Maintenance	5,832.91	4,611.10	1,221.81

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03/12/14
Accrual Basis

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

February 2014

	Feb 14	Budget	\$ Over Budget
55152 · Office Supplies	608.08	309.60	298.48
55153 · Admin Fees, Licenses, Permits	0.00	0.00	0.00
55154 · Facility Maintenance & Repairs	251.29	264.00	-12.71
55155 · Publishing & Printing	0.00	375.00	-375.00
55225 · Collection Expense-St Johns	805.23	311.50	493.73
55230 · Collection Discounts - SJC	1,492.45	487.20	1,005.25
55275 · Collection Expense - SJPA	0.00	0.00	0.00
55459 · Other Current Charges	164.27	21.00	143.27
Total 53000 · Operating Expenses	21,020.09	20,960.55	59.54
56000 · Capital Outlay			
56466 · Drainage Control	0.00	1,026.00	-1,026.00
Total 56000 · Capital Outlay	0.00	1,026.00	-1,026.00
Total Expense	50,955.49	53,091.46	-2,135.97
Net Ordinary Income	31,531.28	-16,806.93	48,338.21
Net Income	31,531.28	-16,806.93	48,338.21

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

	<u>Oct '13 - Feb ...</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	565,556.61	559,620.07	5,936.54
33825 · Excess Fees - St Johns County	1,466.07		
34190 · Culvert Permit Fees	125.00	54.07	70.93
34195 · Culvert Installation - Packages	967.16	1,624.00	-656.84
34196 · Maintenance, Repairs & Dama...	0.00	618.23	-618.23
34197 · Copies, Maps and Other	332.25	0.00	332.25
34199 · Move On/Off Permit	85.00	42.86	42.14
36110 · Interest Earned Capital City	514.24	566.76	-52.52
36120 · Interest Earned - SBA	1,738.56	77.90	1,660.66
36132 · Interest Income - St Johns	3.21	89.95	-86.74
36990 · Miscellaneous Revenues	-1,458.55	83.30	-1,541.85
Total Income	<u>569,329.55</u>	<u>562,777.14</u>	<u>6,552.41</u>
Gross Profit	569,329.55	562,777.14	6,552.41
Expense			
51000 · Personal Services	178,634.59	185,756.66	-7,122.07
53000 · Operating Expenses	106,129.61	124,532.16	-18,402.55
56000 · Capital Outlay	33,573.03	64,834.00	-31,260.97
6560 · Payroll Expenses	140.00		
66900 · Reconciliation Discrepancies	0.02		
Total Expense	<u>318,477.25</u>	<u>375,122.82</u>	<u>-56,645.57</u>
Net Ordinary Income	<u>250,852.30</u>	<u>187,654.32</u>	<u>63,197.98</u>
Net Income	<u><u>250,852.30</u></u>	<u><u>187,654.32</u></u>	<u><u>63,197.98</u></u>

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

	Oct '13 - Feb 14	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	565,556.61	559,620.07	5,936.54
33825 · Excess Fees - St Johns County	1,466.07		
34190 · Culvert Permit Fees	125.00	54.07	70.93
34195 · Culvert Installation - Packages	967.16	1,624.00	-656.84
34196 · Maintenance, Repairs & Dama...	0.00	618.23	-618.23
34197 · Copies, Maps and Other	332.25	0.00	332.25
34199 · Move On/Off Permit	85.00	42.86	42.14
36110 · Interest Earned Capital City	514.24	566.76	-52.52
36120 · Interest Earned - SBA	1,738.56	77.90	1,660.66
36132 · Interest Income - St Johns	3.21	89.95	-86.74
36990 · Miscellaneous Revenues	-1,458.55	83.30	-1,541.85
Total Income	569,329.55	562,777.14	6,552.41
Gross Profit	569,329.55	562,777.14	6,552.41
Expense			
51000 · Personal Services			
51100 · Supervisors Fees	392.53		
51200 · Salary and Wages	100,884.08	108,353.66	-7,469.58
51210 · Vacation	4,673.58	4,691.62	-18.04
51220 · Sick	1,272.54	2,020.91	-748.37
51230 · Holiday	6,387.60	6,852.30	-464.70
51400 · Overtime Pay	0.00	658.75	-658.75
52100 · FICA Taxes	6,980.64	7,578.63	-597.99
52150 · Payroll Taxes - Medicare	1,632.55	1,772.43	-139.88
52200 · Retirement	18,000.00	18,000.00	0.00
52300 · Life and Health Insurance			
52300 · Life and Health Insurance - ...	27,939.92	27,262.86	677.06
Total 52300 · Life and Health Insuran...	27,939.92	27,262.86	677.06
52400 · Unemployment Compensation	2,584.05	1,766.14	817.91
52450 · Workers Compensation Insur...	7,887.10	6,799.36	1,087.74
Total 51000 · Personal Services	178,634.59	185,756.66	-7,122.07
53000 · Operating Expenses			
53131 · Services - Engineering	62.50	3,167.00	-3,104.50
53132 · Vegetation Control	0.00	6,216.00	-6,216.00
53133 · Surveying	0.00	0.00	0.00
53134 · Environmental Services	0.00	0.00	0.00
53154 · Legal	10,416.65	10,315.00	101.65
53155 · Legal Advertisement	72.16	455.70	-383.54
53200 · Accounting	6,817.50	5,945.10	872.40
53225 · Auditing	0.00	0.00	0.00
54000 · Travel & Per Diem	542.09	293.60	248.49
54010 · Continuing Education & Sem...	777.84	1,298.85	-521.01
54100 · Telephone	1,834.42	2,170.50	-336.08
54251 · Postage	166.60	91.80	74.80
54252 · Fuel & Oil	26,120.99	33,133.00	-7,012.01
54300 · Utilities	1,763.83	1,956.06	-192.23
54500 · Insurance	0.00	1,022.00	-1,022.00
54600 · Shop Expense	4,207.22	8,642.80	-4,435.58
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 - ...	20,816.42	15,232.90	5,583.52
Total 54659 · Equipment Maintenance	21,539.22	17,001.70	4,537.52

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

	<u>Oct '13 - Feb 14</u>	<u>Budget</u>	<u>\$ Over Budget</u>
55152 · Office Supplies	1,418.62	2,059.60	-640.98
55153 · Admin Fees, Licenses, Permits	826.96	90.60	736.36
55154 · Facility Maintenance & Repai...	1,131.45	1,188.00	-56.55
55155 · Publishing & Printing	0.00	1,875.00	-1,875.00
55225 · Collection Expense-St Johns	5,436.02	4,837.70	598.32
55230 · Collection Discounts - SJC	19,943.48	20,861.40	-917.92
55275 · Collection Expense - SJPA	0.00	0.00	0.00
55459 · Other Current Charges	2,688.14	410.75	2,277.39
Total 53000 · Operating Expenses	106,129.61	124,532.16	-18,402.55
56000 · Capital Outlay			
56464 · Machinery & Equipment	28,999.00	30,000.00	-1,001.00
56466 · Drainage Control	4,574.03	4,834.00	-259.97
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	64,834.00	-31,260.97
6560 · Payroll Expenses	140.00		
66900 · Reconciliation Discrepancies	0.02		
Total Expense	318,477.25	375,122.82	-56,645.57
Net Ordinary Income	250,852.30	187,654.32	63,197.98
Net Income	250,852.30	187,654.32	63,197.98

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Accrual Basis

FERWCD - Capital Projects Fund
Balance Sheet
As of February 28, 2014

	<u>Feb 28, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
10120 · CCB Capital Improvement ...	<u>462,556.24</u>
Total Checking/Savings	462,556.24
Other Current Assets	
12000 · Due From General Fund	<u>26,004.89</u>
Total Other Current Assets	<u>26,004.89</u>
Total Current Assets	<u>488,561.13</u>
TOTAL ASSETS	<u>488,561.13</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings-Fund Bala...	311,960.56
Net Income	<u>176,600.57</u>
Total Equity	<u>488,561.13</u>
TOTAL LIABILITIES & EQUITY	<u>488,561.13</u>

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Accrual Basis

FERWCD - Capital Projects Fund
Profit & Loss
February 2014

	<u>Feb 14</u>	<u>Oct '13 - Feb ...</u>
Ordinary Income/Expense		
Income		
31125 · CIP Assessment Collecti...	26,729.38	184,624.10
36120 · Interest Income - CCB	17.71	74.79
Total Income	<u>26,747.09</u>	<u>184,698.89</u>
Expense		
55230 · SJC - Collection Exp	123.14	131.66
55235 · SJC Assessment Discount	338.76	6,352.10
55275 · Collection Expense	262.43	1,614.56
Total Expense	<u>724.33</u>	<u>8,098.32</u>
Net Ordinary Income	<u>26,022.76</u>	<u>176,600.57</u>
Net Income	<u><u>26,022.76</u></u>	<u><u>176,600.57</u></u>