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01/12/15

Accrual Basis

Flagler Estates Road and Water Control District

Balance Sheet

As of December 31, 2014

	<u>Dec 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	1,907,022.04
10126 · State Board of Admin - B Pool	-690.11
Total Checking/Savings	1,906,331.93
Other Current Assets	
15500 · Prepaid Expenses	33,474.00
Total Other Current Assets	33,474.00
Total Current Assets	1,939,805.93
Other Assets	
15700 · Inventory	54,108.52
Total Other Assets	54,108.52
TOTAL ASSETS	<u>1,993,914.45</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	-256.27
Total Accounts Payable	-256.27
Other Current Liabilities	
20201 · Audit Payables	12,538.62
2100 · Payroll Liabilities	1,357.42
21800 · FICA & Withholding Payable	-1,270.35
21825 · Child Support Payable	-344.72
21950 · Due to Capital Projects Fund	70,184.10
Total Other Current Liabilities	82,465.07
Total Current Liabilities	82,208.80
Total Liabilities	82,208.80
Equity	
27000 · Fund Balance - Reserved for Inv	54,108.52
27100 · Fund Balance - Undesignated	1,628,383.56
Net Income	229,213.57
Total Equity	1,911,705.65
TOTAL LIABILITIES & EQUITY	<u>1,993,914.45</u>

Flagler Estates Road and Water Control District

Balance Sheet

As of December 31, 2014

	Dec 31, 14
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	
10100 · Cash-CCB General Fund-5401	1,035,272.32
10105 · CCB Emergency Reserve-3101	452,351.05
10110 · CCB Operating Reserve-5601	311,249.27
10125 · Cash - State Board of Admin	107,647.72
10200 · Petty Cash	501.68
Total 10000 · CASH	1,907,022.04
10126 · State Board of Admin - B Pool	
10127 · Valuation Analysis	-690.11
Total 10126 · State Board of Admin - B Pool	-690.11
Total Checking/Savings	1,906,331.93
Other Current Assets	
15500 · Prepaid Expenses	33,474.00
Total Other Current Assets	33,474.00
Total Current Assets	1,939,805.93
Other Assets	
15700 · Inventory	54,108.52
Total Other Assets	54,108.52
TOTAL ASSETS	1,993,914.45
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	-256.27
Total Accounts Payable	-256.27
Other Current Liabilities	
20201 · Audit Payables	12,538.62
2100 · Payroll Liabilities	
2110 · The Hartford Loan Repayment	-159.51
2100 · Payroll Liabilities - Other	1,516.93
Total 2100 · Payroll Liabilities	1,357.42
21800 · FICA & Withholding Payable	-1,270.35
21825 · Child Support Payable	-344.72
21950 · Due to Capital Projects Fund	70,184.10
Total Other Current Liabilities	82,465.07
Total Current Liabilities	82,208.80
Total Liabilities	82,208.80
Equity	
27000 · Fund Balance - Reserved for Inv	54,108.52
27100 · Fund Balance - Undesignated	1,628,383.56
Net Income	229,213.57
Total Equity	1,911,705.65
TOTAL LIABILITIES & EQUITY	1,993,914.45

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Accrual Basis

Flagler Estates Road and Water Control District **Profit & Loss** **December 2014**

	<u>Dec 14</u>	<u>Oct - Dec 14</u>
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	226,585.00	403,593.55
33825 · Excess Fees - St Johns County	0.00	5,749.58
34195 · Culvert Installation - Packages	2,102.07	5,330.71
34196 · Maintenance, Repairs & Damages	-300.00	-300.00
34197 · Copies, Maps and Other	0.00	4.50
34199 · Move On/Off Permit	85.00	85.00
36110 · Interest Earned Capital City	75.27	202.03
36120 · Interest Earned - SBA	15.05	43.63
36990 · Miscellaneous Revenues	0.00	119.11
Total Income	<u>228,562.39</u>	<u>414,828.11</u>
Gross Profit	228,562.39	414,828.11
Expense		
51000 · Personal Services	44,311.78	105,040.88
53000 · Operating Expenses	25,609.46	77,805.23
56000 · Capital Outlay	665.73	2,423.23
6560 · Payroll Expenses	345.28	345.28
66900 · Reconciliation Discrepancies	0.02	-0.08
Total Expense	<u>70,932.27</u>	<u>185,614.54</u>
Net Ordinary Income	<u>157,630.12</u>	<u>229,213.57</u>
Net Income	<u><u>157,630.12</u></u>	<u><u>229,213.57</u></u>

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Accrual Basis

Flagler Estates Road and Water Control District

Profit & Loss

December 2014

	Dec 14	Oct - Dec 14
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	226,585.00	403,593.55
33825 · Excess Fees - St Johns County	0.00	5,749.58
34195 · Culvert Installation - Packages	2,102.07	5,330.71
34196 · Maintenance, Repairs & Damages	-300.00	-300.00
34197 · Copies, Maps and Other	0.00	4.50
34199 · Move On/Off Permit	85.00	85.00
36110 · Interest Earned Capital City	75.27	202.03
36120 · Interest Earned - SBA	15.05	43.63
36990 · Miscellaneous Revenues	0.00	119.11
Total Income	228,562.39	414,828.11
Gross Profit	228,562.39	414,828.11
Expense		
51000 · Personal Services		
51100 · Supervisors Fees	78.13	128.13
51200 · Salary and Wages	17,004.72	55,347.31
51210 · Vacation	612.55	5,465.35
51220 · Sick	313.65	1,597.51
51230 · Holiday	1,335.60	2,671.20
52100 · FICA Taxes	1,201.26	4,010.72
52150 · Payroll Taxes - Medicare	280.95	938.00
52200 · Retirement	18,000.00	18,000.00
52300 · Life and Health Insurance		
52300 · Life and Health Insurance - Other	5,483.30	16,840.00
Total 52300 · Life and Health Insurance	5,483.30	16,840.00
52400 · Unemployment Compensation	1.62	2.66
52460 · Drug & Alcohol Testing	0.00	40.00
Total 51000 · Personal Services	44,311.78	105,040.88
53000 · Operating Expenses		
53131 · Services - Engineering	125.00	125.00
53132 · Vegetation Control	414.12	8,725.78
53154 · Legal	2,083.33	6,249.99
53155 · Legal Advertisement	0.00	208.11
53200 · Accounting	607.50	3,577.50
54000 · Travel & Per Diem	30.80	92.40
54100 · Telephone	264.81	2,188.42
54251 · Postage	67.31	67.31
54252 · Fuel & Oil	3,448.68	15,793.74
54300 · Utilities		
75168 · FPL	138.84	138.84
54300 · Utilities - Other	153.99	481.19
Total 54300 · Utilities	292.83	620.03
54600 · Shop Expense	639.11	2,418.21
54658 · Equipment Rental	0.00	433.92
54659 · Equipment Maintenance		
54659 · Equipment Maintenance - Other	3,505.70	11,182.15
Total 54659 · Equipment Maintenance	3,505.70	11,182.15
55152 · Office Supplies	2,324.72	2,523.00
55153 · Admin Fees, Licenses, Permits	0.00	2,675.00
55154 · Facility Maintenance & Repairs	311.80	614.62
55225 · Collection Expense-St Johns	2,175.24	3,894.39
55230 · Collection Discounts - SJC	9,060.49	15,884.97
55459 · Other Current Charges	258.02	530.69
Total 53000 · Operating Expenses	25,609.46	77,805.23
56000 · Capital Outlay		
56466 · Drainage Control	665.73	2,423.23
Total 56000 · Capital Outlay	665.73	2,423.23

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Accrual Basis

Flagler Estates Road and Water Control District

Profit & Loss

December 2014

	Dec 14	Oct - Dec 14
6560 · Payroll Expenses	345.28	345.28
66900 · Reconciliation Discrepancies	0.02	-0.08
Total Expense	70,932.27	185,614.54
Net Ordinary Income	157,630.12	229,213.57
Net Income	157,630.12	229,213.57

Flagler Estates Road and Water Control District

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Profit & Loss

Accrual Basis

October through December 2014

	Oct 14	Nov 14	Dec 14	TOTAL
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	8,608.88	168,399.67	226,585.00	403,593.55
33825 · Excess Fees - St Johns County	5,678.53	71.05	0.00	5,749.58
34195 · Culvert Installation - Packages	3,228.64	0.00	2,102.07	5,330.71
34196 · Maintenance, Repairs & Damages	0.00	0.00	-300.00	-300.00
34197 · Copies, Maps and Other	0.00	4.50	0.00	4.50
34199 · Move On/Off Permit	0.00	0.00	85.00	85.00
36110 · Interest Earned Capital City	63.84	62.92	75.27	202.03
36120 · Interest Earned - SBA	14.56	14.02	15.05	43.63
36990 · Miscellaneous Revenues	0.00	119.11	0.00	119.11
Total Income	<u>17,594.45</u>	<u>168,671.27</u>	<u>228,562.39</u>	<u>414,828.11</u>
Gross Profit	17,594.45	168,671.27	228,562.39	414,828.11
Expense				
51000 · Personal Services	34,495.37	26,233.73	44,311.78	105,040.88
53000 · Operating Expenses	29,433.76	22,762.01	25,609.46	77,805.23
56000 · Capital Outlay	0.00	1,757.50	665.73	2,423.23
6560 · Payroll Expenses	0.00	0.00	345.28	345.28
66900 · Reconciliation Discrepancies	-0.10	0.00	0.02	-0.08
Total Expense	<u>63,929.03</u>	<u>50,753.24</u>	<u>70,932.27</u>	<u>185,614.54</u>
Net Ordinary Income	<u>-46,334.58</u>	<u>117,918.03</u>	<u>157,630.12</u>	<u>229,213.57</u>
Net Income	<u>-46,334.58</u>	<u>117,918.03</u>	<u>157,630.12</u>	<u>229,213.57</u>

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Accrual Basis

Flagler Estates Road and Water Control District Profit & Loss

October through December 2014

	Oct 14	Nov 14	Dec 14	TOTAL
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	8,608.88	168,399.67	226,585.00	403,593.55
33825 · Excess Fees - St Johns County	5,678.53	71.05	0.00	5,749.58
34195 · Culvert Installation - Packages	3,228.64	0.00	2,102.07	5,330.71
34196 · Maintenance, Repairs & Damages	0.00	0.00	-300.00	-300.00
34197 · Copies, Maps and Other	0.00	4.50	0.00	4.50
34199 · Move On/Off Permit	0.00	0.00	85.00	85.00
36110 · Interest Earned Capital City	63.84	62.92	75.27	202.03
36120 · Interest Earned - SBA	14.56	14.02	15.05	43.63
36990 · Miscellaneous Revenues	0.00	119.11	0.00	119.11
Total Income	17,594.45	168,671.27	228,562.39	414,828.11
Gross Profit	17,594.45	168,671.27	228,562.39	414,828.11
Expense				
51000 · Personal Services				
51100 · Supervisors Fees	0.00	50.00	78.13	128.13
51200 · Salary and Wages	22,434.95	15,907.64	17,004.72	55,347.31
51210 · Vacation	3,036.08	1,816.72	612.55	5,465.35
51220 · Sick	1,138.70	145.16	313.65	1,597.51
51230 · Holiday	0.00	1,335.60	1,335.60	2,671.20
52100 · FICA Taxes	1,630.82	1,178.64	1,201.26	4,010.72
52150 · Payroll Taxes - Medicare	381.42	275.63	280.95	938.00
52200 · Retirement	0.00	0.00	18,000.00	18,000.00
52300 · Life and Health Insurance				
52300 · Life and Health Insurance - Other	5,873.40	5,483.30	5,483.30	16,840.00
Total 52300 · Life and Health Insurance	5,873.40	5,483.30	5,483.30	16,840.00
52400 · Unemployment Compensation	0.00	1.04	1.62	2.66
52460 · Drug & Alcohol Testing	0.00	40.00	0.00	40.00
Total 51000 · Personal Services	34,495.37	26,233.73	44,311.78	105,040.88
53000 · Operating Expenses				
53131 · Services - Engineering	0.00	0.00	125.00	125.00
53132 · Vegetation Control	8,311.66	0.00	414.12	8,725.78
53154 · Legal	2,083.33	2,083.33	2,083.33	6,249.99
53155 · Legal Advertisement	90.11	118.00	0.00	208.11
53200 · Accounting	1,350.00	1,620.00	607.50	3,577.50
54000 · Travel & Per Diem	33.60	28.00	30.80	92.40
54100 · Telephone	261.59	1,662.02	264.81	2,188.42
54251 · Postage	0.00	0.00	67.31	67.31
54252 · Fuel & Oil	8,273.31	4,071.75	3,448.68	15,793.74
54300 · Utilities				
75168 · FPL	0.00	0.00	138.84	138.84
54300 · Utilities - Other	306.73	20.47	153.99	481.19
Total 54300 · Utilities	306.73	20.47	292.83	620.03
54600 · Shop Expense	436.30	1,342.80	639.11	2,418.21
54658 · Equipment Rental	433.92	0.00	0.00	433.92
54659 · Equipment Maintenance				
54659 · Equipment Maintenance - Other	4,628.92	3,047.53	3,505.70	11,182.15
Total 54659 · Equipment Maintenance	4,628.92	3,047.53	3,505.70	11,182.15
55152 · Office Supplies	69.03	129.25	2,324.72	2,523.00
55153 · Admin Fees, Licenses, Permits	2,675.00	0.00	0.00	2,675.00
55154 · Facility Maintenance & Repairs	236.82	66.00	311.80	614.62
55225 · Collection Expense-St Johns	102.69	1,616.46	2,175.24	3,894.39
55230 · Collection Discounts - SJC	0.00	6,824.48	9,060.49	15,884.97
55459 · Other Current Charges	140.75	131.92	258.02	530.69
Total 53000 · Operating Expenses	29,433.76	22,762.01	25,609.46	77,805.23
56000 · Capital Outlay				
56466 · Drainage Control	0.00	1,757.50	665.73	2,423.23
Total 56000 · Capital Outlay	0.00	1,757.50	665.73	2,423.23
6560 · Payroll Expenses	0.00	0.00	345.28	345.28
66900 · Reconciliation Discrepancies	-0.10	0.00	0.02	-0.08
Total Expense	63,929.03	50,753.24	70,932.27	185,614.54
Net Ordinary Income	-46,334.58	117,918.03	157,630.12	229,213.57
Net Income	-46,334.58	117,918.03	157,630.12	229,213.57

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

	<u>Dec 14</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	226,585.00	337,832.97	-111,247.97
34190 · Culvert Permit Fees	0.00	0.00	0.00
34195 · Culvert Installation - Packages	2,102.07	460.75	1,641.32
34196 · Maintenance, Repairs & Damages	-300.00	0.00	-300.00
34197 · Copies, Maps and Other	0.00	0.00	0.00
34199 · Move On/Off Permit	85.00	75.00	10.00
36110 · Interest Earned Capital City	75.27	111.12	-35.85
36120 · Interest Earned - SBA	15.05	17.20	-2.15
36132 · Interest Income - St Johns	0.00	0.00	0.00
36990 · Miscellaneous Revenues	0.00	21.66	-21.66
Total Income	<u>228,562.39</u>	<u>338,518.70</u>	<u>-109,956.31</u>
Gross Profit	228,562.39	338,518.70	-109,956.31
Expense			
51000 · Personal Services	44,311.78	51,315.55	-7,003.77
53000 · Operating Expenses	25,609.46	36,954.16	-11,344.70
56000 · Capital Outlay	665.73	0.00	665.73
6560 · Payroll Expenses	345.28		
66900 · Reconciliation Discrepancies	0.02		
Total Expense	<u>70,932.27</u>	<u>88,269.71</u>	<u>-17,337.44</u>
Net Ordinary Income	<u>157,630.12</u>	<u>250,248.99</u>	<u>-92,618.87</u>
Net Income	<u><u>157,630.12</u></u>	<u><u>250,248.99</u></u>	<u><u>-92,618.87</u></u>

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Accrual Basis

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

	Dec 14	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	226,585.00	337,832.97	-111,247.97
34190 · Culvert Permit Fees	0.00	0.00	0.00
34195 · Culvert Installation - Packages	2,102.07	460.75	1,641.32
34196 · Maintenance, Repairs & Damages	-300.00	0.00	-300.00
34197 · Copies, Maps and Other	0.00	0.00	0.00
34199 · Move On/Off Permit	85.00	75.00	10.00
36110 · Interest Earned Capital City	75.27	111.12	-35.85
36120 · Interest Earned - SBA	15.05	17.20	-2.15
36132 · Interest Income - St Johns	0.00	0.00	0.00
36990 · Miscellaneous Revenues	0.00	21.66	-21.66
Total Income	228,562.39	338,518.70	-109,956.31
Gross Profit	228,562.39	338,518.70	-109,956.31
Expense			
51000 · Personal Services			
51100 · Supervisors Fees	78.13	53.55	24.58
51200 · Salary and Wages	17,004.72	18,978.85	-1,974.13
51210 · Vacation	612.55	758.68	-146.13
51220 · Sick	313.65	285.09	28.56
51230 · Holiday	1,335.60	2,823.62	-1,488.02
51400 · Overtime Pay	0.00	137.40	-137.40
52100 · FICA Taxes	1,201.26	1,438.71	-237.45
52150 · Payroll Taxes - Medicare	280.95	336.47	-55.52
52200 · Retirement	18,000.00	18,000.00	0.00
52300 · Life and Health Insurance			
52300 · Life and Health Insurance - Other	5,483.30	5,560.96	-77.66
Total 52300 · Life and Health Insurance	5,483.30	5,560.96	-77.66
52400 · Unemployment Compensation	1.62	1,094.07	-1,092.45
52450 · Workers Compensation Insurance	0.00	1,848.15	-1,848.15
Total 51000 · Personal Services	44,311.78	51,315.55	-7,003.77
53000 · Operating Expenses			
53131 · Services - Engineering	125.00	0.00	125.00
53132 · Vegetation Control	414.12	0.00	414.12
53154 · Legal	2,083.33	2,052.50	30.83
53155 · Legal Advertisement	0.00	0.00	0.00
53200 · Accounting	607.50	640.90	-33.40
53225 · Auditing	0.00	0.00	0.00
54000 · Travel & Per Diem	30.80	77.85	-47.05
54010 · Continuing Education & Seminars	0.00	0.00	0.00
54100 · Telephone	264.81	250.25	14.56
54251 · Postage	67.31	5,000.00	-4,932.69
54252 · Fuel & Oil	3,448.68	6,136.00	-2,687.32
54300 · Utilities			
75168 · FPL	138.84		
54300 · Utilities - Other	153.99	278.00	-124.01
Total 54300 · Utilities	292.83	278.00	14.83
54500 · Insurance	0.00	0.00	0.00
54600 · Shop Expense	639.11	952.80	-313.69
54658 · Equipment Rental	0.00	0.00	0.00
54659 · Equipment Maintenance			
54660 · Computers	0.00	0.00	0.00
54659 · Equipment Maintenance - Other	3,505.70	5,085.00	-1,579.30
Total 54659 · Equipment Maintenance	3,505.70	5,085.00	-1,579.30
55152 · Office Supplies	2,324.72	48.30	2,276.42
55153 · Admin Fees, Licenses, Permits	0.00	68.70	-68.70
55154 · Facility Maintenance & Repairs	311.80	327.56	-15.76
55155 · Publishing & Printing	0.00	0.00	0.00
55225 · Collection Expense-St Johns	2,175.24	3,353.60	-1,178.36
55230 · Collection Discounts - SJC	9,060.49	12,605.45	-3,544.96
55275 · Collection Expense - SJPA	0.00	0.00	0.00
55459 · Other Current Charges	258.02	77.25	180.77
Total 53000 · Operating Expenses	25,609.46	36,954.16	-11,344.70
56000 · Capital Outlay			
56464 · Machinery & Equipment	0.00	0.00	0.00
56466 · Drainage Control	665.73	0.00	665.73
56467 · Road repairs	0.00	0.00	0.00
56468 · Signage	0.00	0.00	0.00
Total 56000 · Capital Outlay	665.73	0.00	665.73

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Accrual Basis

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

	Dec 14	Budget	\$ Over Budget
6560 · Payroll Expenses	345.28		
66900 · Reconciliation Discrepancies	0.02		
Total Expense	70,932.27	88,269.71	-17,337.44
Net Ordinary Income	157,630.12	250,248.99	-92,618.87
Net Income	157,630.12	250,248.99	-92,618.87

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

	<u>Oct - Dec 14</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	403,593.55	499,615.49	-96,021.94
33825 · Excess Fees - St Johns County	5,749.58		
34190 · Culvert Permit Fees	0.00	0.00	0.00
34195 · Culvert Installation - Packages	5,330.71	460.75	4,869.96
34196 · Maintenance, Repairs & Damages	-300.00	0.00	-300.00
34197 · Copies, Maps and Other	4.50	70.82	-66.32
34199 · Move On/Off Permit	85.00	75.00	10.00
36110 · Interest Earned Capital City	202.03	285.72	-83.69
36120 · Interest Earned - SBA	43.63	74.00	-30.37
36132 · Interest Income - St Johns	0.00	0.00	0.00
36990 · Miscellaneous Revenues	119.11	92.16	26.95
Total Income	<u>414,828.11</u>	<u>500,673.94</u>	<u>-85,845.83</u>
Gross Profit	414,828.11	500,673.94	-85,845.83
Expense			
51000 · Personal Services	105,040.88	123,825.10	-18,784.22
53000 · Operating Expenses	77,805.23	84,022.10	-6,216.87
56000 · Capital Outlay	2,423.23	49,000.00	-46,576.77
6560 · Payroll Expenses	345.28		
66900 · Reconciliation Discrepancies	-0.08		
Total Expense	<u>185,614.54</u>	<u>256,847.20</u>	<u>-71,232.66</u>
Net Ordinary Income	<u>229,213.57</u>	<u>243,826.74</u>	<u>-14,613.17</u>
Net Income	<u><u>229,213.57</u></u>	<u><u>243,826.74</u></u>	<u><u>-14,613.17</u></u>

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Accrual Basis

Flagler Estates Road and Water Control District

Profit & Loss Budget vs. Actual

October through December 2014

	Oct - Dec 14	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	403,593.55	499,615.49	-96,021.94
33825 · Excess Fees - St Johns County	5,749.58		
34190 · Culvert Permit Fees	0.00	0.00	0.00
34195 · Culvert Installation - Packages	5,330.71	460.75	4,869.96
34196 · Maintenance, Repairs & Damages	-300.00	0.00	-300.00
34197 · Copies, Maps and Other	4.50	70.82	-66.32
34199 · Move On/Off Permit	85.00	75.00	10.00
36110 · Interest Earned Capital City	202.03	285.72	-83.69
36120 · Interest Earned - SBA	43.63	74.00	-30.37
36132 · Interest Income - St Johns	0.00	0.00	0.00
36990 · Miscellaneous Revenues	119.11	92.16	26.95
Total Income	414,828.11	500,673.94	-85,845.83
Gross Profit	414,828.11	500,673.94	-85,845.83
Expense			
51000 · Personal Services			
51100 · Supervisors Fees	128.13	192.78	-64.65
51200 · Salary and Wages	55,347.31	67,335.56	-11,988.25
51210 · Vacation	5,465.35	3,538.62	1,926.73
51220 · Sick	1,597.51	1,002.93	594.58
51230 · Holiday	2,671.20	4,234.86	-1,563.66
51400 · Overtime Pay	0.00	412.16	-412.16
52100 · FICA Taxes	4,010.72	4,779.92	-769.20
52150 · Payroll Taxes - Medicare	938.00	1,117.91	-179.91
52200 · Retirement	18,000.00	18,000.00	0.00
52300 · Life and Health Insurance			
52300 · Life and Health Insurance - Other	16,840.00	16,547.86	292.14
Total 52300 · Life and Health Insurance	16,840.00	16,547.86	292.14
52400 · Unemployment Compensation	2.66	1,118.05	-1,115.39
52450 · Workers Compensation Insurance	0.00	5,544.45	-5,544.45
52460 · Drug & Alcohol Testing	40.00		
Total 51000 · Personal Services	105,040.88	123,825.10	-18,784.22
53000 · Operating Expenses			
53131 · Services - Engineering	125.00	457.28	-332.28
53132 · Vegetation Control	8,725.78	0.00	8,725.78
53154 · Legal	6,249.99	6,157.50	92.49
53155 · Legal Advertisement	208.11	118.20	89.91
53200 · Accounting	3,577.50	5,161.20	-1,583.70
53225 · Auditing	0.00	0.00	0.00
54000 · Travel & Per Diem	92.40	389.40	-297.00
54010 · Continuing Education & Seminars	0.00	760.88	-760.88
54100 · Telephone	2,188.42	830.20	1,358.22
54251 · Postage	67.31	5,000.00	-4,932.69
54252 · Fuel & Oil	15,793.74	17,272.00	-1,478.26
54300 · Utilities			
75168 · FPL	138.84		
54300 · Utilities - Other	481.19	1,006.40	-525.21
Total 54300 · Utilities	620.03	1,006.40	-386.37
54500 · Insurance	0.00	0.00	0.00
54600 · Shop Expense	2,418.21	5,514.00	-3,095.79
54658 · Equipment Rental	433.92	1,000.00	-566.08
54659 · Equipment Maintenance			
54660 · Computers	0.00	2,000.00	-2,000.00
54659 · Equipment Maintenance - Other	11,182.15	9,850.50	1,331.65
Total 54659 · Equipment Maintenance	11,182.15	11,850.50	-668.35
55152 · Office Supplies	2,523.00	277.20	2,245.80
55153 · Admin Fees, Licenses, Permits	2,675.00	2,107.80	567.20
55154 · Facility Maintenance & Repairs	614.62	880.84	-266.22
55155 · Publishing & Printing	0.00	0.00	0.00
55225 · Collection Expense-St Johns	3,894.39	4,931.20	-1,036.81
55230 · Collection Discounts - SJC	15,884.97	18,808.75	-2,923.78
55275 · Collection Expense - SJPA	0.00	0.00	0.00
55459 · Other Current Charges	530.69	1,498.75	-968.06
Total 53000 · Operating Expenses	77,805.23	84,022.10	-6,216.87

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Accrual Basis

Flagler Estates Road and Water Control District

Profit & Loss Budget vs. Actual

October through December 2014

	Oct - Dec 14	Budget	\$ Over Budget
56000 · Capital Outlay			
56464 · Machinery & Equipment	0.00	18,000.00	-18,000.00
56466 · Drainage Control	2,423.23	20,000.00	-17,576.77
56467 · Road repairs	0.00	10,000.00	-10,000.00
56468 · Signage	0.00	1,000.00	-1,000.00
Total 56000 · Capital Outlay	2,423.23	49,000.00	-46,576.77
6560 · Payroll Expenses	345.28		
66900 · Reconciliation Discrepancies	-0.08		
Total Expense	185,614.54	256,847.20	-71,232.66
Net Ordinary Income	229,213.57	243,826.74	-14,613.17
Net Income	229,213.57	243,826.74	-14,613.17

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Accrual Basis

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

	<u>Dec 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
10120 · CCB Capital Improvement Fund	450,489.05
Total Checking/Savings	450,489.05
Other Current Assets	
12000 · Due From General Fund	70,183.94
Total Other Current Assets	70,183.94
Total Current Assets	520,672.99
TOTAL ASSETS	<u>520,672.99</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings-Fund Balance	554,385.08
Net Income	-33,712.09
Total Equity	520,672.99
TOTAL LIABILITIES & EQUITY	<u>520,672.99</u>

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Accrual Basis

FERWCD - Capital Projects Fund
Profit & Loss Budget vs. Actual
October through December 2014

	<u>Oct - Dec 14</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
31125 · CIP Assessment Collections	131,534.46	258,350.00	-126,815.54
36120 · Interest Income - CCB	60.33		
Total Income	<u>131,594.79</u>	<u>258,350.00</u>	<u>-126,755.21</u>
Expense			
53131 · Engineering Services	500.00		
55230 · SJC - Collection Exp	1,067.61		
55235 · SJC Assessment Discount	5,177.05		
55275 · Collection Expense	-362.78		
56460 · Paving and Stabilization	158,925.00	120,000.00	38,925.00
56465 · Road Resurfacing	0.00	250,000.00	-250,000.00
Total Expense	<u>165,306.88</u>	<u>370,000.00</u>	<u>-204,693.12</u>
Net Ordinary Income	<u>-33,712.09</u>	<u>-111,650.00</u>	<u>77,937.91</u>
Net Income	<u><u>-33,712.09</u></u>	<u><u>-111,650.00</u></u>	<u><u>77,937.91</u></u>