

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

	Oct 31, 14
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	1,574,446.27
10126 · State Board of Admin - B Pool	-690.11
Total Checking/Savings	1,573,756.16
Accounts Receivable	
12000 · Accounts Receivable	663.75
Total Accounts Receivable	663.75
Other Current Assets	
15500 · Prepaid Expenses	33,474.00
Total Other Current Assets	33,474.00
Total Current Assets	1,607,893.91
Other Assets	
15700 · Inventory	54,108.52
Total Other Assets	54,108.52
TOTAL ASSETS	1,662,002.43
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	7,889.19
Total Accounts Payable	7,889.19
Other Current Liabilities	
20201 · Audit Payables	12,538.62
2100 · Payroll Liabilities	2,303.53
21800 · FICA & Withholding Payable	-605.03
21825 · Child Support Payable	-258.59
21950 · Due to Capital Projects Fund	3,313.46
Total Other Current Liabilities	17,291.99
Total Current Liabilities	25,181.18
Total Liabilities	25,181.18
Equity	
27000 · Fund Balance - Reserved for Inv	54,108.52
27100 · Fund Balance - Undesignated	1,629,047.31
Net Income	-46,334.58
Total Equity	1,636,821.25
TOTAL LIABILITIES & EQUITY	1,662,002.43

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

	<u>Oct 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	
10100 · Cash-CCB General Fund-5401	702,789.43
10105 · CCB Emergency Reserve-3101	452,313.25
10110 · CCB Operating Reserve-5601	311,223.26
10125 · Cash - State Board of Admin	107,618.65
10200 · Petty Cash	501.68
Total 10000 · CASH	<u>1,574,446.27</u>
10126 · State Board of Admin - B Pool	
10127 · Valuation Analysis	-690.11
Total 10126 · State Board of Admin - B Pool	<u>-690.11</u>
Total Checking/Savings	1,573,756.16
Accounts Receivable	
12000 · Accounts Receivable	663.75
Total Accounts Receivable	<u>663.75</u>
Other Current Assets	
15500 · Prepaid Expenses	33,474.00
Total Other Current Assets	<u>33,474.00</u>
Total Current Assets	1,607,893.91
Other Assets	
15700 · Inventory	54,108.52
Total Other Assets	<u>54,108.52</u>
TOTAL ASSETS	<u><u>1,662,002.43</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	7,889.19
Total Accounts Payable	<u>7,889.19</u>
Other Current Liabilities	
20201 · Audit Payables	12,538.62
2100 · Payroll Liabilities	
2100 · Payroll Liabilities - Other	2,303.53
Total 2100 · Payroll Liabilities	<u>2,303.53</u>
21800 · FICA & Withholding Payable	-605.03
21825 · Child Support Payable	-258.59
21950 · Due to Capital Projects Fund	3,313.46
Total Other Current Liabilities	<u>17,291.99</u>
Total Current Liabilities	<u>25,181.18</u>
Total Liabilities	25,181.18
Equity	
27000 · Fund Balance - Reserved for Inv	54,108.52
27100 · Fund Balance - Undesignated	1,629,047.31
Net Income	-46,334.58
Total Equity	<u>1,636,821.25</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,662,002.43</u></u>

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

	<u>Oct 14</u>
Ordinary Income/Expense	
Income	
31125 · Taxes - St Johns County	8,608.88
33825 · Excess Fees - St Johns County	5,678.53
34195 · Culvert Installation - Packages	3,228.64
36110 · Interest Earned Capital City	63.84
36120 · Interest Earned - SBA	14.56
Total Income	<u>17,594.45</u>
Gross Profit	17,594.45
Expense	
51000 · Personal Services	34,495.37
53000 · Operating Expenses	29,433.76
66900 · Reconciliation Discrepancies	-0.10
Total Expense	<u>63,929.03</u>
Net Ordinary Income	<u>-46,334.58</u>
Net Income	<u><u>-46,334.58</u></u>

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

	<u>Oct 14</u>
Ordinary Income/Expense	
Income	
31125 · Taxes - St Johns County	8,608.88
33825 · Excess Fees - St Johns County	5,678.53
34195 · Culvert Installation - Packages	3,228.64
36110 · Interest Earned Capital City	63.84
36120 · Interest Earned - SBA	14.56
Total Income	<u>17,594.45</u>
Gross Profit	17,594.45
Expense	
51000 · Personal Services	
51200 · Salary and Wages	22,434.95
51210 · Vacation	3,036.08
51220 · Sick	1,138.70
52100 · FICA Taxes	1,630.82
52150 · Payroll Taxes - Medicare	381.42
52300 · Life and Health Insurance	
52300 · Life and Health Insurance - Other	5,873.40
Total 52300 · Life and Health Insurance	<u>5,873.40</u>
Total 51000 · Personal Services	34,495.37
53000 · Operating Expenses	
53132 · Vegetation Control	8,311.66
53154 · Legal	2,083.33
53155 · Legal Advertisement	90.11
53200 · Accounting	1,350.00
54000 · Travel & Per Diem	33.60
54100 · Telephone	261.59
54252 · Fuel & Oil	8,273.31
54300 · Utilities	306.73
54600 · Shop Expense	436.30
54658 · Equipment Rental	433.92
54659 · Equipment Maintenance	
54659 · Equipment Maintenance - Other	4,628.92
Total 54659 · Equipment Maintenance	4,628.92
55152 · Office Supplies	69.03
55153 · Admin Fees, Licenses, Permits	2,675.00
55154 · Facility Maintenance & Repairs	236.82
55225 · Collection Expense-St Johns	102.69
55459 · Other Current Charges	140.75
Total 53000 · Operating Expenses	<u>29,433.76</u>
66900 · Reconciliation Discrepancies	-0.10
Total Expense	<u>63,929.03</u>
Net Ordinary Income	<u>-46,334.58</u>
Net Income	<u><u>-46,334.58</u></u>

Flagler Estates Road and Water Control District
Profit & Loss-Three Month Trend
August through October 2014

11/17/14

Accrual Basis

	<u>Aug 14</u>	<u>Sep 14</u>	<u>Oct 14</u>	<u>TOTAL</u>
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	0.00	0.00	8,608.88	8,608.88
33825 · Excess Fees - St Johns County	0.00	0.00	5,678.53	5,678.53
34195 · Culvert Installation - Packages	2,506.29	0.00	3,228.64	5,734.93
34196 · Maintenance, Repairs & Damages	71.80	0.00	0.00	71.80
34197 · Copies, Maps and Other	0.00	22.50	0.00	22.50
36110 · Interest Earned Capital City	69.68	65.20	63.84	198.72
36120 · Interest Earned - SBA	981.29	339.78	14.56	1,335.63
36990 · Miscellaneous Revenues	-966.71	-287.15	0.00	-1,253.86
Total Income	<u>2,662.35</u>	<u>140.33</u>	<u>17,594.45</u>	<u>20,397.13</u>
Gross Profit	2,662.35	140.33	17,594.45	20,397.13
Expense				
51000 · Personal Services	27,412.92	26,644.44	34,495.37	88,552.73
53000 · Operating Expenses	17,598.29	66,289.64	29,433.76	113,321.69
56000 · Capital Outlay	0.00	2,528.40	0.00	2,528.40
6560 · Payroll Expenses	0.00	268.77	0.00	268.77
66900 · Reconciliation Discrepancies	0.00	0.01	-0.10	-0.09
Total Expense	<u>45,011.21</u>	<u>95,731.26</u>	<u>63,929.03</u>	<u>204,671.50</u>
Net Ordinary Income	<u>-42,348.86</u>	<u>-95,590.93</u>	<u>-46,334.58</u>	<u>-184,274.37</u>
Net Income	<u><u>-42,348.86</u></u>	<u><u>-95,590.93</u></u>	<u><u>-46,334.58</u></u>	<u><u>-184,274.37</u></u>

Flagler Estates Road and Water Control District Profit & Loss-Three Month Trend

August through October 2014

	Aug 14	Sep 14	Oct 14	TOTAL
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	0.00	0.00	8,608.88	8,608.88
33825 · Excess Fees - St Johns County	0.00	0.00	5,678.53	5,678.53
34195 · Culvert Installation - Packages	2,506.29	0.00	3,228.64	5,734.93
34196 · Maintenance, Repairs & Damages	71.80	0.00	0.00	71.80
34197 · Copies, Maps and Other	0.00	22.50	0.00	22.50
36110 · Interest Earned Capital City	69.68	65.20	63.84	198.72
36120 · Interest Earned - SBA	981.29	339.78	14.56	1,335.63
36990 · Miscellaneous Revenues	-966.71	-287.15	0.00	-1,253.86
Total Income	<u>2,662.35</u>	<u>140.33</u>	<u>17,594.45</u>	<u>20,397.13</u>
Gross Profit	2,662.35	140.33	17,594.45	20,397.13
Expense				
51000 · Personal Services				
51100 · Supervisors Fees	75.01	68.76	0.00	143.77
51200 · Salary and Wages	18,185.79	16,703.21	22,434.95	57,323.95
51210 · Vacation	344.10	721.40	3,036.08	4,101.58
51220 · Sick	1,745.10	560.70	1,138.70	3,444.50
51230 · Holiday	0.00	1,565.60	0.00	1,565.60
52100 · FICA Taxes	1,246.54	1,201.25	1,630.82	4,078.61
52150 · Payroll Taxes - Medicare	291.51	280.94	381.42	953.87
52300 · Life and Health Insurance				
52300 · Life and Health Insurance - Other	5,483.30	5,483.30	5,873.40	16,840.00
Total 52300 · Life and Health Insurance	<u>5,483.30</u>	<u>5,483.30</u>	<u>5,873.40</u>	<u>16,840.00</u>
52400 · Unemployment Compensation	1.57	19.28	0.00	20.85
52460 · Drug & Alcohol Testing	40.00	40.00	0.00	80.00
Total 51000 · Personal Services	<u>27,412.92</u>	<u>26,644.44</u>	<u>34,495.37</u>	<u>88,552.73</u>
53000 · Operating Expenses				
53132 · Vegetation Control	0.00	0.00	8,311.66	8,311.66
53154 · Legal	2,083.33	2,083.33	2,083.33	6,249.99
53155 · Legal Advertisement	0.00	331.07	90.11	421.18
53200 · Accounting	742.50	843.75	1,350.00	2,936.25
54000 · Travel & Per Diem	53.48	16.52	33.60	103.60
54100 · Telephone	160.62	364.71	261.59	786.92
54252 · Fuel & Oil	5,468.60	3,257.67	8,273.31	16,999.58
54300 · Utilities	0.00	794.19	306.73	1,100.92
54500 · Insurance	0.00	52,781.00	0.00	52,781.00
54600 · Shop Expense	445.12	813.33	436.30	1,694.75
54658 · Equipment Rental	0.00	0.00	433.92	433.92
54659 · Equipment Maintenance				
54659 · Equipment Maintenance - Other	8,177.63	3,590.55	4,628.92	16,397.10
Total 54659 · Equipment Maintenance	<u>8,177.63</u>	<u>3,590.55</u>	<u>4,628.92</u>	<u>16,397.10</u>
55152 · Office Supplies	238.33	367.16	69.03	674.52
55153 · Admin Fees, Licenses, Permits	0.00	350.00	2,675.00	3,025.00
55154 · Facility Maintenance & Repairs	66.00	548.37	236.82	851.19
55225 · Collection Expense-St Johns	0.00	0.00	102.69	102.69
55459 · Other Current Charges	162.68	147.99	140.75	451.42
Total 53000 · Operating Expenses	<u>17,598.29</u>	<u>66,289.64</u>	<u>29,433.76</u>	<u>113,321.69</u>
56000 · Capital Outlay				
56466 · Drainage Control	0.00	2,528.40	0.00	2,528.40
Total 56000 · Capital Outlay	<u>0.00</u>	<u>2,528.40</u>	<u>0.00</u>	<u>2,528.40</u>
6560 · Payroll Expenses	0.00	268.77	0.00	268.77
66900 · Reconciliation Discrepancies	0.00	0.01	-0.10	-0.09
Total Expense	<u>45,011.21</u>	<u>95,731.26</u>	<u>63,929.03</u>	<u>204,671.50</u>
Net Ordinary Income	<u>-42,348.86</u>	<u>-95,590.93</u>	<u>-46,334.58</u>	<u>-184,274.37</u>
Net Income	<u>-42,348.86</u>	<u>-95,590.93</u>	<u>-46,334.58</u>	<u>-184,274.37</u>

Flagler Estates Road and Water Control District
Budget vs. Actual
October 2014

11/17/14

Accrual Basis

	<u>Oct 14</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	8,608.88	6,737.64	1,871.24
33825 · Excess Fees - St Johns County	5,678.53		
34195 · Culvert Installation - Packages	3,228.64	0.00	3,228.64
34197 · Copies, Maps and Other	0.00	70.82	-70.82
36110 · Interest Earned Capital City	63.84	86.16	-22.32
36120 · Interest Earned - SBA	14.56	7.34	7.22
36990 · Miscellaneous Revenues	0.00	6.46	-6.46
Total Income	<u>17,594.45</u>	<u>6,908.42</u>	<u>10,686.03</u>
Gross Profit	17,594.45	6,908.42	10,686.03
Expense			
51000 · Personal Services	34,495.37	39,365.01	-4,869.64
53000 · Operating Expenses	29,433.76	23,398.45	6,035.31
56000 · Capital Outlay	0.00	49,000.00	-49,000.00
66900 · Reconciliation Discrepancies	-0.10		
Total Expense	<u>63,929.03</u>	<u>111,763.46</u>	<u>-47,834.43</u>
Net Ordinary Income	<u>-46,334.58</u>	<u>-104,855.04</u>	<u>58,520.46</u>
Net Income	<u>-46,334.58</u>	<u>-104,855.04</u>	<u>58,520.46</u>

Flagler Estates Road and Water Control District
Budget vs. Actual
October 2014

	Oct 14	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 - Taxes - St Johns County	8,608.88	6,737.64	1,871.24
33825 - Excess Fees - St Johns County	5,678.53		
34195 - Culvert Installation - Packages	3,228.64	0.00	3,228.64
34197 - Copies, Maps and Other	0.00	70.82	-70.82
36110 - Interest Earned Capital City	63.84	86.16	-22.32
36120 - Interest Earned - SBA	14.56	7.34	7.22
36990 - Miscellaneous Revenues	0.00	6.46	-6.46
Total Income	17,594.45	6,908.42	10,686.03
Gross Profit	17,594.45	6,908.42	10,686.03
Expense			
51000 - Personal Services			
51100 - Supervisors Fees	0.00	79.74	-79.74
51200 - Salary and Wages	22,434.95	27,938.83	-5,503.88
51210 - Vacation	3,036.08	1,126.05	1,910.03
51220 - Sick	1,138.70	246.47	892.23
51400 - Overtime Pay	0.00	137.36	-137.36
52100 - FICA Taxes	1,630.82	1,843.82	-213.00
52150 - Payroll Taxes - Medicare	381.42	431.24	-49.82
52300 - Life and Health Insurance			
52300 - Life and Health Insurance - Other	5,873.40	5,702.14	171.26
Total 52300 - Life and Health Insurance	5,873.40	5,702.14	171.26
52400 - Unemployment Compensation	0.00	11.21	-11.21
52450 - Workers Compensation Insurance	0.00	1,848.15	-1,848.15
Total 51000 - Personal Services	34,495.37	39,365.01	-4,869.64
53000 - Operating Expenses			
53131 - Services - Engineering	0.00	457.28	-457.28
53132 - Vegetation Control	8,311.66	0.00	8,311.66
53154 - Legal	2,083.33	2,052.50	30.83
53155 - Legal Advertisement	90.11	118.20	-28.09
53200 - Accounting	1,350.00	2,278.00	-928.00
54000 - Travel & Per Diem	33.60	241.50	-207.90
54010 - Continuing Education & Seminars	0.00	726.63	-726.63
54100 - Telephone	261.59	325.85	-64.26
54252 - Fuel & Oil	8,273.31	5,024.00	3,249.31
54300 - Utilities	306.73	458.80	-152.07
54600 - Shop Expense	436.30	2,251.20	-1,814.90
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	4,628.92	3,978.00	650.92
Total 54659 - Equipment Maintenance	4,628.92	5,978.00	-1,349.08
55152 - Office Supplies	69.03	90.90	-21.87
55153 - Admin Fees, Licenses, Permits	2,675.00	2,039.10	635.90
55154 - Facility Maintenance & Repairs	236.82	234.84	1.98
55225 - Collection Expense-St Johns	102.69	42.40	60.29
55459 - Other Current Charges	140.75	79.25	61.50
Total 53000 - Operating Expenses	29,433.76	23,398.45	6,035.31
56000 - Capital Outlay			
56464 - Machinery & Equipment	0.00	18,000.00	-18,000.00
56466 - Drainage Control	0.00	20,000.00	-20,000.00
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	0.00	49,000.00	-49,000.00
66900 - Reconciliation Discrepancies	-0.10		
Total Expense	63,929.03	111,763.46	-47,834.43
Net Ordinary Income	-46,334.58	-104,855.04	58,520.46
Net Income	-46,334.58	-104,855.04	58,520.46

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

	<u>Oct 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
10120 - CCB Capital Improvement Fund	554,408.79
Total Checking/Savings	<u>554,408.79</u>
Other Current Assets	
12000 - Due From General Fund	3,313.30
Total Other Current Assets	<u>3,313.30</u>
Total Current Assets	<u>557,722.09</u>
TOTAL ASSETS	<u>557,722.09</u>
LIABILITIES & EQUITY	
Equity	
32000 - Retained Earnings-Fund Balance	554,385.08
Net Income	3,337.01
Total Equity	<u>557,722.09</u>
TOTAL LIABILITIES & EQUITY	<u>557,722.09</u>

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

	<u>Oct 14</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
31125 · CIP Assessment Collections	2,805.70	258,350.00	-255,544.30
36120 · Interest Income - CCB	23.55		
Total Income	<u>2,829.25</u>	<u>258,350.00</u>	<u>-255,520.75</u>
Expense			
55275 · Collection Expense	-507.76		
56460 · Paving and Stabilization	0.00	120,000.00	-120,000.00
56465 · Road Resurfacing	0.00	250,000.00	-250,000.00
Total Expense	<u>-507.76</u>	<u>370,000.00</u>	<u>-370,507.76</u>
Net Ordinary Income	<u>3,337.01</u>	<u>-111,650.00</u>	<u>114,987.01</u>
Net Income	<u><u>3,337.01</u></u>	<u><u>-111,650.00</u></u>	<u><u>114,987.01</u></u>