

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

	Apr 30, 14
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	1,796,126.10
10126 · State Board of Admin - B Pool	3,690.73
Total Checking/Savings	1,799,816.83
Other Current Assets	
15500 · Prepaid Expenses	33,474.00
Total Other Current Assets	33,474.00
Total Current Assets	1,833,290.83
Other Assets	
15700 · Inventory	54,108.52
Total Other Assets	54,108.52
TOTAL ASSETS	1,887,399.35
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	2,981.31
21800 · FICA & Withholding Payable	-667.26
21825 · Child Support Payable	-344.72
21950 · Due to Capital Projects Fund	1,724.11
Total Other Current Liabilities	16,232.06
Total Current Liabilities	15,975.79
Total Liabilities	15,975.79
Equity	
27000 · Fund Balance - Reserved for Inv	54,108.52
27100 · Fund Balance - Undesignated	1,603,358.56
Net Income	213,956.48
Total Equity	1,871,423.56
TOTAL LIABILITIES & EQUITY	1,887,399.35

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

	<u>Apr 30, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 - CASH	
10100 - Cash-CCB General Fund-5401	929,224.06
10105 - CCB Emergency Reserve-3101	452,199.26
10110 - CCB Operating Reserve-5601	311,144.83
10125 - Cash - State Board of Admin	103,264.29
10200 - Petty Cash	293.66
Total 10000 - CASH	<u>1,796,126.10</u>
10126 - State Board of Admin - B Pool	
10127 - Valuation Analysis	-690.11
10126 - State Board of Admin - B Pool - Other	4,380.84
Total 10126 - State Board of Admin - B Pool	<u>3,690.73</u>
Total Checking/Savings	1,799,816.83
Other Current Assets	
15500 - Prepaid Expenses	33,474.00
Total Other Current Assets	<u>33,474.00</u>
Total Current Assets	1,833,290.83
Other Assets	
15700 - Inventory	54,108.52
Total Other Assets	<u>54,108.52</u>
TOTAL ASSETS	<u><u>1,887,399.35</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 - Accounts Payable	-256.27
Total Accounts Payable	<u>-256.27</u>
Other Current Liabilities	
20201 - Audit Payables	12,538.62
2100 - Payroll Liabilities	
2110 - The Hartford Loan Repayment	-159.51
2100 - Payroll Liabilities - Other	3,140.82
Total 2100 - Payroll Liabilities	<u>2,981.31</u>
21800 - FICA & Withholding Payable	-667.26
21825 - Child Support Payable	-344.72
21950 - Due to Capital Projects Fund	1,724.11
Total Other Current Liabilities	<u>16,232.06</u>
Total Current Liabilities	<u>15,975.79</u>
Total Liabilities	15,975.79
Equity	
27000 - Fund Balance - Reserved for Inv	54,108.52
27100 - Fund Balance - Undesignated	1,603,358.56
Net Income	213,956.48
Total Equity	<u>1,871,423.56</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,887,399.35</u></u>

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

	<u>Apr 14</u>	<u>Oct '13 - Apr 14</u>
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	4,095.08	637,357.46
33825 · Excess Fees - St Johns County	1,248.53	2,714.60
34190 · Culvert Permit Fees	125.00	250.00
34195 · Culvert Installation - Packages	1,116.96	5,408.31
34197 · Copies, Maps and Other	27.84	530.61
34199 · Move On/Off Permit	85.00	170.00
36110 · Interest Earned Capital City	112.65	742.20
36120 · Interest Earned - SBA	125.82	2,018.77
36132 · Interest Income - St Johns	0.00	3.21
36990 · Miscellaneous Revenues	41.50	-1,710.27
Total Income	<u>6,978.38</u>	<u>647,484.89</u>
Gross Profit	6,978.38	647,484.89
Expense		
51000 · Personal Services	29,016.77	237,880.45
53000 · Operating Expenses	35,973.49	160,901.41
56000 · Capital Outlay	1,033.50	34,606.53
6560 · Payroll Expenses	0.00	140.00
66900 · Reconciliation Discrepancies	0.00	0.02
Total Expense	<u>66,023.76</u>	<u>433,528.41</u>
Net Ordinary Income	<u>-59,045.38</u>	<u>213,956.48</u>
Net Income	<u><u>-59,045.38</u></u>	<u><u>213,956.48</u></u>

Flagler Estates Road and Water Control District

Profit & Loss

April 2014

05/13/14

Accrual Basis

	Apr 14	Oct '13 - Apr 14
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	4,095.08	637,357.46
33825 · Excess Fees - St Johns County	1,248.53	2,714.60
34190 · Culvert Permit Fees	125.00	250.00
34195 · Culvert Installation - Packages	1,116.96	5,408.31
34197 · Copies, Maps and Other	27.84	530.61
34199 · Move On/Off Permit	85.00	170.00
36110 · Interest Earned Capital City	112.65	742.20
36120 · Interest Earned - SBA	125.82	2,018.77
36132 · Interest Income - St Johns	0.00	3.21
36990 · Miscellaneous Revenues	41.50	-1,710.27
Total Income	6,978.38	647,484.89
Gross Profit	6,978.38	647,484.89
Expense		
51000 · Personal Services		
51100 · Supervisors Fees	62.50	530.04
51200 · Salary and Wages	19,385.76	140,840.07
51210 · Vacation	1,353.95	6,491.98
51220 · Sick	160.14	1,661.60
51230 · Holiday	0.00	6,387.60
52100 · FICA Taxes	1,284.49	9,572.94
52150 · Payroll Taxes - Medicare	300.41	2,238.81
52200 · Retirement	0.00	18,000.00
52300 · Life and Health Insurance		
52300 · Life and Health Insurance - Other	5,077.42	38,397.51
Total 52300 · Life and Health Insurance	5,077.42	38,397.51
52400 · Unemployment Compensation	79.68	3,207.96
52450 · Workers Compensation Insurance	1,312.42	10,511.94
52460 · Drug & Alcohol Testing	0.00	40.00
Total 51000 · Personal Services	29,016.77	237,880.45
53000 · Operating Expenses		
53131 · Services - Engineering	0.00	62.50
53133 · Surveying	0.00	1,650.00
53154 · Legal	2,083.33	14,583.31
53155 · Legal Advertisement	409.09	481.25
53200 · Accounting	1,046.25	8,943.75
54000 · Travel & Per Diem	43.12	851.21
54010 · Continuing Education & Seminars	325.00	1,277.84
54100 · Telephone	1,242.21	3,421.52
54251 · Postage	0.00	166.60
54252 · Fuel & Oil	6,151.28	39,438.31
54300 · Utilities	488.81	2,420.89
54500 · Insurance	0.00	617.94
54600 · Shop Expense	479.99	5,063.54
54658 · Equipment Rental	0.00	363.92
54659 · Equipment Maintenance		
54660 · Computers	0.00	722.80
54659 · Equipment Maintenance - Other	6,979.03	31,154.97
Total 54659 · Equipment Maintenance	6,979.03	31,877.77
55152 · Office Supplies	739.05	2,419.86
55153 · Admin Fees, Licenses, Permits	0.00	826.96
55154 · Facility Maintenance & Repairs	204.03	1,593.77
55155 · Publishing & Printing	4,468.27	4,468.27
55225 · Collection Expense-St Johns	53.44	6,164.83
55230 · Collection Discounts - SJC	0.00	20,111.67
55275 · Collection Expense - SJPA	11,096.55	11,096.55
55459 · Other Current Charges	164.04	2,999.15
Total 53000 · Operating Expenses	35,973.49	160,901.41

11:43 AM

Flagler Estates Road and Water Control District

05/13/14

Profit & Loss

Accrual Basis

April 2014

	<u>Apr 14</u>	<u>Oct '13 - Apr 14</u>
56000 · Capital Outlay		
56464 · Machinery & Equipment	0.00	28,999.00
56466 · Drainage Control	1,033.50	5,607.53
Total 56000 · Capital Outlay	1,033.50	34,606.53
6560 · Payroll Expenses	0.00	140.00
66900 · Reconciliation Discrepancies	0.00	0.02
Total Expense	66,023.76	433,528.41
Net Ordinary Income	-59,045.38	213,956.48
Net Income	<u>-59,045.38</u>	<u>213,956.48</u>

Flagler Estates Road and Water Control District

Profit & Loss

05/13/14

February through April 2014

Accrual Basis

	<u>Feb 14</u>	<u>Mar 14</u>	<u>Apr 14</u>	<u>TOTAL</u>
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	82,015.05	67,705.77	4,095.08	153,815.90
33825 · Excess Fees - St Johns County	75.17	0.00	1,248.53	1,323.70
34190 · Culvert Permit Fees	125.00	0.00	125.00	250.00
34195 · Culvert Installation - Packages	0.00	3,324.19	1,116.96	4,441.15
34197 · Copies, Maps and Other	2.25	170.52	27.84	200.61
34199 · Move On/Off Permit	0.00	0.00	85.00	85.00
36110 · Interest Earned Capital City	104.34	115.31	112.65	332.30
36120 · Interest Earned - SBA	164.96	154.39	125.82	445.17
36990 · Miscellaneous Revenues	-152.40	-140.82	41.50	-251.72
Total Income	<u>82,334.37</u>	<u>71,329.36</u>	<u>6,978.38</u>	<u>160,642.11</u>
Gross Profit	82,334.37	71,329.36	6,978.38	160,642.11
Expense				
51000 · Personal Services	29,935.40	30,229.09	29,016.77	89,181.26
53000 · Operating Expenses	24,381.55	15,436.85	35,973.49	75,791.89
56000 · Capital Outlay	0.00	0.00	1,033.50	1,033.50
Total Expense	<u>54,316.95</u>	<u>45,665.94</u>	<u>66,023.76</u>	<u>166,006.65</u>
Net Ordinary Income	<u>28,017.42</u>	<u>25,663.42</u>	<u>-59,045.38</u>	<u>-5,364.54</u>
Net Income	<u><u>28,017.42</u></u>	<u><u>25,663.42</u></u>	<u><u>-59,045.38</u></u>	<u><u>-5,364.54</u></u>

Flagler Estates Road and Water Control District Profit & Loss

February through April 2014

	Feb 14	Mar 14	Apr 14	TOTAL
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	82,015.05	67,705.77	4,095.08	153,815.90
33825 · Excess Fees - St Johns County	75.17	0.00	1,248.53	1,323.70
34190 · Culvert Permit Fees	125.00	0.00	125.00	250.00
34195 · Culvert Installation - Packages	0.00	3,324.19	1,116.96	4,441.15
34197 · Copies, Maps and Other	2.25	170.52	27.84	200.61
34199 · Move On/Off Permit	0.00	0.00	85.00	85.00
36110 · Interest Earned Capital City	104.34	115.31	112.65	332.30
36120 · Interest Earned - SBA	164.96	154.39	125.82	445.17
36990 · Miscellaneous Revenues	-152.40	-140.82	41.50	-251.72
Total Income	82,334.37	71,329.36	6,978.38	160,642.11
Gross Profit	82,334.37	71,329.36	6,978.38	160,642.11
Expense				
51000 · Personal Services				
51100 · Supervisors Fees	149.39	75.01	62.50	286.90
51200 · Salary and Wages	19,522.05	20,570.23	19,385.76	59,478.04
51210 · Vacation	511.24	464.45	1,353.95	2,329.64
51220 · Sick	132.80	228.92	160.14	521.86
52100 · FICA Taxes	1,244.40	1,307.81	1,284.49	3,836.70
52150 · Payroll Taxes - Medicare	291.02	305.85	300.41	897.28
52300 · Life and Health Insurance				
52300 · Life and Health Insurance - Other	5,123.96	5,380.17	5,077.42	15,581.55
Total 52300 · Life and Health Insurance	5,123.96	5,380.17	5,077.42	15,581.55
52400 · Unemployment Compensation	323.12	544.23	79.68	947.03
52450 · Workers Compensation Insurance	2,637.42	1,312.42	1,312.42	5,262.26
52460 · Drug & Alcohol Testing	0.00	40.00	0.00	40.00
Total 51000 · Personal Services	29,935.40	30,229.09	29,016.77	89,181.26
53000 · Operating Expenses				
53133 · Surveying	0.00	1,650.00	0.00	1,650.00
53154 · Legal	4,166.66	0.00	2,083.33	6,249.99
53155 · Legal Advertisement	0.00	0.00	409.09	409.09
53200 · Accounting	2,160.00	0.00	1,046.25	3,206.25
54000 · Travel & Per Diem	82.32	266.00	43.12	391.44
54010 · Continuing Education & Seminars	0.00	175.00	325.00	500.00
54100 · Telephone	344.54	344.89	1,242.21	1,931.64
54252 · Fuel & Oil	7,589.12	7,166.04	6,151.28	20,906.44
54300 · Utilities	351.15	168.25	488.81	1,008.21
54500 · Insurance	0.00	617.94	0.00	617.94
54600 · Shop Expense	382.24	329.49	479.99	1,191.72
54659 · Equipment Maintenance				
54659 · Equipment Maintenance - Other	5,832.91	3,359.52	6,979.03	16,171.46
Total 54659 · Equipment Maintenance	5,832.91	3,359.52	6,979.03	16,171.46
55152 · Office Supplies	759.37	110.90	739.05	1,609.32
55154 · Facility Maintenance & Repairs	251.29	258.29	204.03	713.61
55155 · Publishing & Printing	0.00	0.00	4,468.27	4,468.27
55225 · Collection Expense-St Johns	805.23	675.37	53.44	1,534.04
55230 · Collection Discounts - SJC	1,492.45	168.19	0.00	1,660.64
55275 · Collection Expense - SJPA	0.00	0.00	11,096.55	11,096.55
55459 · Other Current Charges	164.27	146.97	164.04	475.28
Total 53000 · Operating Expenses	24,381.55	15,436.85	35,973.49	75,791.89
56000 · Capital Outlay				
56466 · Drainage Control	0.00	0.00	1,033.50	1,033.50
Total 56000 · Capital Outlay	0.00	0.00	1,033.50	1,033.50
Total Expense	54,316.95	45,665.94	66,023.76	166,006.65
Net Ordinary Income	28,017.42	25,663.42	-59,045.38	-5,364.54
Net Income	28,017.42	25,663.42	-59,045.38	-5,364.54

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

	<u>Apr 14</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	4,095.08	56,992.47	-52,897.39
33825 · Excess Fees - St Johns County	1,248.53		
34190 · Culvert Permit Fees	125.00	16.86	108.14
34195 · Culvert Installation - Packages	1,116.96	284.80	832.16
34196 · Maintenance, Repairs & Damages	0.00	0.00	0.00
34197 · Copies, Maps and Other	27.84	0.00	27.84
34199 · Move On/Off Permit	85.00	0.00	85.00
36110 · Interest Earned Capital City	112.65	117.00	-4.35
36120 · Interest Earned - SBA	125.82	15.58	110.24
36132 · Interest Income - St Johns	0.00	10.05	-10.05
36990 · Miscellaneous Revenues	41.50	16.66	24.84
Total Income	<u>6,978.38</u>	<u>57,453.42</u>	<u>-50,475.04</u>
Gross Profit	6,978.38	57,453.42	-50,475.04
Expense			
51000 · Personal Services	29,016.77	30,941.21	-1,924.44
53000 · Operating Expenses	35,973.49	21,611.28	14,362.21
56000 · Capital Outlay	1,033.50	2,892.00	-1,858.50
Total Expense	<u>66,023.76</u>	<u>55,444.49</u>	<u>10,579.27</u>
Net Ordinary Income	<u>-59,045.38</u>	<u>2,008.93</u>	<u>-61,054.31</u>
Net Income	<u><u>-59,045.38</u></u>	<u><u>2,008.93</u></u>	<u><u>-61,054.31</u></u>

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

05/13/14

Accrual Basis

	Apr 14	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	4,095.08	56,992.47	-52,897.39
33825 · Excess Fees - St Johns County	1,248.53		
34190 · Culvert Permit Fees	125.00	16.86	108.14
34195 · Culvert Installation - Packages	1,116.96	284.80	832.16
34196 · Maintenance, Repairs & Damages	0.00	0.00	0.00
34197 · Copies, Maps and Other	27.84	0.00	27.84
34199 · Move On/Off Permit	85.00	0.00	85.00
36110 · Interest Earned Capital City	112.65	117.00	-4.35
36120 · Interest Earned - SBA	125.82	15.58	110.24
36132 · Interest Income - St Johns	0.00	10.05	-10.05
36990 · Miscellaneous Revenues	41.50	16.66	24.84
Total Income	6,978.38	57,453.42	-50,475.04
Gross Profit	6,978.38	57,453.42	-50,475.04
Expense			
51000 · Personal Services			
51100 · Supervisors Fees	62.50		
51200 · Salary and Wages	19,385.76	19,957.13	-571.37
51210 · Vacation	1,353.95	2,143.35	-789.40
51220 · Sick	160.14	310.95	-150.81
51230 · Holiday	0.00	0.00	0.00
51400 · Overtime Pay	0.00	131.75	-131.75
52100 · FICA Taxes	1,284.49	1,388.66	-104.17
52150 · Payroll Taxes - Medicare	300.41	324.77	-24.36
52300 · Life and Health Insurance			
52300 · Life and Health Insurance - Other	5,077.42	5,444.71	-367.29
Total 52300 · Life and Health Insurance	5,077.42	5,444.71	-367.29
52400 · Unemployment Compensation	79.68	66.00	13.68
52450 · Workers Compensation Insurance	1,312.42	1,173.89	138.53
Total 51000 · Personal Services	29,016.77	30,941.21	-1,924.44
53000 · Operating Expenses			
53131 · Services - Engineering	0.00	1,367.00	-1,367.00
53132 · Vegetation Control	0.00	2,372.00	-2,372.00
53154 · Legal	2,083.33	2,062.50	20.83
53155 · Legal Advertisement	409.09	184.35	224.74
53200 · Accounting	1,046.25	1,590.30	-544.05
53225 · Auditing	0.00	0.00	0.00
54000 · Travel & Per Diem	43.12	102.20	-59.08
54010 · Continuing Education & Seminars	325.00	201.15	123.85
54100 · Telephone	1,242.21	392.50	849.71
54251 · Postage	0.00	1,847.40	-1,847.40
54252 · Fuel & Oil	6,151.28	6,035.00	116.28
54300 · Utilities	488.81	209.48	279.33
54500 · Insurance	0.00	0.00	0.00
54600 · Shop Expense	479.99	2,927.40	-2,447.41
54659 · Equipment Maintenance			
54660 · Computers	0.00	0.00	0.00
54659 · Equipment Maintenance - Other	6,979.03	976.80	6,002.23
Total 54659 · Equipment Maintenance	6,979.03	976.80	6,002.23
55152 · Office Supplies	739.05	133.20	605.85
55153 · Admin Fees, Licenses, Permits	0.00	90.45	-90.45
55154 · Facility Maintenance & Repairs	204.03	194.10	9.93
55155 · Publishing & Printing	4,468.27	375.00	4,093.27
55225 · Collection Expense-St Johns	53.44	529.20	-475.76
55230 · Collection Discounts - SJC	0.00	0.00	0.00
55275 · Collection Expense - SJPA	11,096.55	0.00	11,096.55
55459 · Other Current Charges	164.04	21.25	142.79
Total 53000 · Operating Expenses	35,973.49	21,611.28	14,362.21
56000 · Capital Outlay			
56466 · Drainage Control	1,033.50	2,892.00	-1,858.50
Total 56000 · Capital Outlay	1,033.50	2,892.00	-1,858.50
Total Expense	66,023.76	55,444.49	10,579.27
Net Ordinary Income	-59,045.38	2,008.93	-61,054.31
Net Income	-59,045.38	2,008.93	-61,054.31

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

	<u>Oct '13 - Apr 14</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	637,357.46	678,440.25	-41,082.79
33825 · Excess Fees - St Johns County	2,714.60		
34190 · Culvert Permit Fees	250.00	70.93	179.07
34195 · Culvert Installation - Packages	5,408.31	2,318.00	3,090.31
34196 · Maintenance, Repairs & Damages	0.00	618.23	-618.23
34197 · Copies, Maps and Other	530.61	45.46	485.15
34199 · Move On/Off Permit	170.00	64.30	105.70
36110 · Interest Earned Capital City	742.20	765.72	-23.52
36120 · Interest Earned - SBA	2,018.77	109.06	1,909.71
36132 · Interest Income - St Johns	3.21	100.00	-96.79
36990 · Miscellaneous Revenues	-1,710.27	116.62	-1,826.89
Total Income	<u>647,484.89</u>	<u>682,648.57</u>	<u>-35,163.68</u>
Gross Profit	647,484.89	682,648.57	-35,163.68
Expense			
51000 · Personal Services	237,880.45	246,976.91	-9,096.46
53000 · Operating Expenses	160,901.41	175,757.04	-14,855.63
56000 · Capital Outlay	34,606.53	69,210.00	-34,603.47
6560 · Payroll Expenses	140.00		
66900 · Reconciliation Discrepancies	0.02		
Total Expense	<u>433,528.41</u>	<u>491,943.95</u>	<u>-58,415.54</u>
Net Ordinary Income	<u>213,956.48</u>	<u>190,704.62</u>	<u>23,251.86</u>
Net Income	<u>213,956.48</u>	<u>190,704.62</u>	<u>23,251.86</u>

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

	Oct '13 - Apr 14	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 - Taxes - St Johns County	637,357.46	678,440.25	-41,082.79
33825 - Excess Fees - St Johns County	2,714.60		
34190 - Culvert Permit Fees	250.00	70.93	179.07
34195 - Culvert Installation - Packages	5,408.31	2,318.00	3,090.31
34196 - Maintenance, Repairs & Damages	0.00	618.23	-618.23
34197 - Copies, Maps and Other	530.61	45.46	485.15
34199 - Move On/Off Permit	170.00	64.30	105.70
36110 - Interest Earned Capital City	742.20	765.72	-23.52
36120 - Interest Earned - SBA	2,018.77	109.06	1,909.71
36132 - Interest Income - St Johns	3.21	100.00	-96.79
36990 - Miscellaneous Revenues	-1,710.27	116.62	-1,826.89
Total Income	647,484.89	682,648.57	-35,163.68
Gross Profit	647,484.89	682,648.57	-35,163.68
Expense			
51000 - Personal Services			
51100 - Supervisors Fees	530.04		
51200 - Salary and Wages	140,840.07	150,331.55	-9,491.48
51210 - Vacation	6,491.98	6,955.09	-463.11
51220 - Sick	1,661.60	2,576.92	-915.32
51230 - Holiday	6,387.60	6,852.30	-464.70
51400 - Overtime Pay	0.00	922.25	-922.25
52100 - FICA Taxes	9,572.94	10,368.66	-795.72
52150 - Payroll Taxes - Medicare	2,238.81	2,424.94	-186.13
52200 - Retirement	18,000.00	18,000.00	0.00
52300 - Life and Health Insurance			
52300 - Life and Health Insurance - Other	38,397.51	37,765.71	631.80
Total 52300 - Life and Health Insurance	38,397.51	37,765.71	631.80
52400 - Unemployment Compensation	3,207.96	1,632.35	1,575.61
52450 - Workers Compensation Insurance	10,511.94	9,147.14	1,364.80
52460 - Drug & Alcohol Testing	40.00		
Total 51000 - Personal Services	237,880.45	246,976.91	-9,096.46
53000 - Operating Expenses			
53131 - Services - Engineering	62.50	7,072.00	-7,009.50
53132 - Vegetation Control	0.00	8,588.00	-8,588.00
53133 - Surveying	1,650.00	0.00	1,650.00
53134 - Environmental Services	0.00	0.00	0.00
53154 - Legal	14,583.31	14,440.00	143.31
53155 - Legal Advertisement	481.25	598.05	-116.80
53200 - Accounting	8,943.75	9,230.20	-286.45
53225 - Auditing	0.00	0.00	0.00
54000 - Travel & Per Diem	851.21	518.10	333.11
54010 - Continuing Education & Seminars	1,277.84	1,500.00	-222.16
54100 - Telephone	3,421.52	3,113.50	308.02
54251 - Postage	166.60	1,939.20	-1,772.60
54252 - Fuel & Oil	39,438.31	45,509.00	-6,070.69
54300 - Utilities	2,420.89	2,541.74	-120.85
54500 - Insurance	617.94	1,155.00	-537.06
54600 - Shop Expense	5,063.54	12,812.90	-7,749.36
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	31,154.97	18,181.80	12,973.17
Total 54659 - Equipment Maintenance	31,877.77	19,950.60	11,927.17
55152 - Office Supplies	2,419.86	2,255.60	164.26
55153 - Admin Fees, Licenses, Permits	826.96	181.05	645.91
55154 - Facility Maintenance & Repairs	1,593.77	1,653.60	-59.83
55155 - Publishing & Printing	4,468.27	2,625.00	1,843.27
55225 - Collection Expense-St Johns	6,164.83	5,922.00	242.83
55230 - Collection Discounts - SJC	20,111.67	21,000.00	-888.33
55275 - Collection Expense - SJP	11,096.55	11,200.00	-103.45
55459 - Other Current Charges	2,999.15	451.50	2,547.65
Total 53000 - Operating Expenses	160,901.41	175,757.04	-14,855.63
56000 - Capital Outlay			
56464 - Machinery & Equipment	28,999.00	30,000.00	-1,001.00
56466 - Drainage Control	5,607.53	9,210.00	-3,602.47
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	34,606.53	69,210.00	-34,603.47

11:46 AM

05/13/14

Accrual Basis

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

	<u>Oct '13 - Apr 14</u>	<u>Budget</u>	<u>\$ Over Budget</u>
6560 - Payroll Expenses	140.00		
66900 - Reconciliation Discrepancies	0.02		
Total Expense	<u>433,528.41</u>	<u>491,943.95</u>	<u>-58,415.54</u>
Net Ordinary Income	<u>213,956.48</u>	<u>190,704.62</u>	<u>23,251.86</u>
Net Income	<u><u>213,956.48</u></u>	<u><u>190,704.62</u></u>	<u><u>23,251.86</u></u>

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

	<u>Apr 30, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
10120 - CCB Capital Improvement Fund	510,392.54
Total Checking/Savings	<u>510,392.54</u>
Other Current Assets	
12000 - Due From General Fund	1,723.95
Total Other Current Assets	<u>1,723.95</u>
Total Current Assets	<u>512,116.49</u>
TOTAL ASSETS	<u>512,116.49</u>
LIABILITIES & EQUITY	
Equity	
32000 - Retained Earnings-Fund Balance	311,960.56
Net Income	200,155.93
Total Equity	<u>512,116.49</u>
TOTAL LIABILITIES & EQUITY	<u>512,116.49</u>

FERWCD - Capital Projects Fund
Profit & Loss
 April 2014

	<u>Apr 14</u>	<u>Oct '13 - Apr 14</u>
Ordinary Income/Expense		
Income		
31125 · CIP Assessment Collections	1,334.62	208,024.59
36120 · Interest Income - CCB	20.38	115.10
Total Income	<u>1,355.00</u>	<u>208,139.69</u>
Expense		
55230 · SJC - Collection Exp	17.41	203.88
55235 · SJC Assessment Discount	0.00	6,572.22
55275 · Collection Expense	-406.90	1,207.66
Total Expense	<u>-389.49</u>	<u>7,983.76</u>
Net Ordinary Income	<u>1,744.49</u>	<u>200,155.93</u>
Net Income	<u><u>1,744.49</u></u>	<u><u>200,155.93</u></u>