

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

	<u>Nov 30, 14</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
10000 · CASH	1,733,058.10
10126 · State Board of Admin - B Pool	-690.11
<b>Total Checking/Savings</b>	<u>1,732,367.99</u>
<b>Accounts Receivable</b>	
12000 · Accounts Receivable	663.75
<b>Total Accounts Receivable</b>	<u>663.75</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>	1,766,505.74
<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><u>1,820,614.26</u></u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20200 · Accounts Payable	-256.27
<b>Total Accounts Payable</b>	<u>-256.27</u>
<b>Other Current Liabilities</b>	
20201 · Audit Payables	12,538.62
2100 · Payroll Liabilities	2,301.23
21800 · FICA & Withholding Payable	-605.03
21825 · Child Support Payable	-258.59
21950 · Due to Capital Projects Fund	52,155.02
<b>Total Other Current Liabilities</b>	<u>66,131.25</u>
<b>Total Current Liabilities</b>	<u>65,874.98</u>
<b>Total Liabilities</b>	65,874.98
<b>Equity</b>	
27000 · Fund Balance - Reserved for Inv	54,108.52
27100 · Fund Balance - Undesignated	1,629,047.31
Net Income	71,583.45
<b>Total Equity</b>	<u>1,754,739.28</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u><u>1,820,614.26</u></u></b>

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

	<u>Nov 30, 14</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>10000 · CASH</b>	
10100 · Cash-CCB General Fund-5401	861,355.86
10105 · CCB Emergency Reserve-3101	452,331.84
10110 · CCB Operating Reserve-5601	311,236.05
10125 · Cash - State Board of Admin	107,632.67
10200 · Petty Cash	501.68
<b>Total 10000 · CASH</b>	<u>1,733,058.10</u>
<b>10126 · State Board of Admin - B Pool</b>	
10127 · Valuation Analysis	-690.11
<b>Total 10126 · State Board of Admin - B Pool</b>	<u>-690.11</u>
<b>Total Checking/Savings</b>	1,732,367.99
<b>Accounts Receivable</b>	
12000 · Accounts Receivable	663.75
<b>Total Accounts Receivable</b>	<u>663.75</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>	1,766,505.74
<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><u>1,820,614.26</u></u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20200 · Accounts Payable	-256.27
<b>Total Accounts Payable</b>	<u>-256.27</u>
<b>Other Current Liabilities</b>	
20201 · Audit Payables	12,538.62
2100 · Payroll Liabilities	
2100 · Payroll Liabilities - Other	2,301.23
<b>Total 2100 · Payroll Liabilities</b>	<u>2,301.23</u>
21800 · FICA & Withholding Payable	-605.03
21825 · Child Support Payable	-258.59
21950 · Due to Capital Projects Fund	52,155.02
<b>Total Other Current Liabilities</b>	<u>66,131.25</u>
<b>Total Current Liabilities</b>	<u>65,874.98</u>
<b>Total Liabilities</b>	65,874.98
<b>Equity</b>	
27000 · Fund Balance - Reserved for Inv	54,108.52
27100 · Fund Balance - Undesignated	1,629,047.31
Net Income	71,583.45
<b>Total Equity</b>	<u>1,754,739.28</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u><u>1,820,614.26</u></u></b>

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

	<u>Nov 14</u>	<u>Oct - Nov 14</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
31125 · Taxes - St Johns County	168,399.67	177,008.55
33825 · Excess Fees - St Johns County	71.05	5,749.58
34195 · Culvert Installation - Packages	0.00	3,228.64
34197 · Copies, Maps and Other	4.50	4.50
36110 · Interest Earned Capital City	62.92	126.76
36120 · Interest Earned - SBA	14.02	28.58
36990 · Miscellaneous Revenues	119.11	119.11
<b>Total Income</b>	<u>168,671.27</u>	<u>186,265.72</u>
<b>Gross Profit</b>	168,671.27	186,265.72
<b>Expense</b>		
51000 · Personal Services	26,233.73	60,729.10
53000 · Operating Expenses	22,762.01	52,195.77
56000 · Capital Outlay	1,757.50	1,757.50
66900 · Reconciliation Discrepancies	0.00	-0.10
<b>Total Expense</b>	<u>50,753.24</u>	<u>114,682.27</u>
<b>Net Ordinary Income</b>	<u>117,918.03</u>	<u>71,583.45</u>
<b>Net Income</b>	<u><u>117,918.03</u></u>	<u><u>71,583.45</u></u>

## Flagler Estates Road and Water Control District

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## Profit &amp; Loss

Accrual Basis

November 2014

	Nov 14	Oct - Nov 14
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
31125 · Taxes - St Johns County	168,399.67	177,008.55
33825 · Excess Fees - St Johns County	71.05	5,749.58
34195 · Culvert Installation - Packages	0.00	3,228.64
34197 · Copies, Maps and Other	4.50	4.50
36110 · Interest Earned Capital City	62.92	126.76
36120 · Interest Earned - SBA	14.02	28.58
36990 · Miscellaneous Revenues	119.11	119.11
<b>Total Income</b>	<b>168,671.27</b>	<b>186,265.72</b>
<b>Gross Profit</b>	<b>168,671.27</b>	<b>186,265.72</b>
<b>Expense</b>		
51000 · Personal Services		
51100 · Supervisors Fees	50.00	50.00
51200 · Salary and Wages	15,907.64	38,342.59
51210 · Vacation	1,816.72	4,852.80
51220 · Sick	145.16	1,283.86
51230 · Holiday	1,335.60	1,335.60
52100 · FICA Taxes	1,178.64	2,809.46
52150 · Payroll Taxes - Medicare	275.63	657.05
52300 · Life and Health Insurance		
52300 · Life and Health Insurance - Other	5,483.30	11,356.70
<b>Total 52300 · Life and Health Insurance</b>	<b>5,483.30</b>	<b>11,356.70</b>
52400 · Unemployment Compensation	1.04	1.04
52460 · Drug & Alcohol Testing	40.00	40.00
<b>Total 51000 · Personal Services</b>	<b>26,233.73</b>	<b>60,729.10</b>
53000 · Operating Expenses		
53132 · Vegetation Control	0.00	8,311.66
53154 · Legal	2,083.33	4,166.66
53155 · Legal Advertisement	118.00	208.11
53200 · Accounting	1,620.00	2,970.00
54000 · Travel & Per Diem	28.00	61.60
54100 · Telephone	1,662.02	1,923.61
54252 · Fuel & Oil	4,071.75	12,345.06
54300 · Utilities		
54300 · Utilities - Other	20.47	327.20
<b>Total 54300 · Utilities</b>	<b>20.47</b>	<b>327.20</b>
54600 · Shop Expense	1,342.80	1,779.10
54658 · Equipment Rental	0.00	433.92
54659 · Equipment Maintenance		
54659 · Equipment Maintenance - Other	3,047.53	7,676.45
<b>Total 54659 · Equipment Maintenance</b>	<b>3,047.53</b>	<b>7,676.45</b>
55152 · Office Supplies	129.25	198.28
55153 · Admin Fees, Licenses, Permits	0.00	2,675.00
55154 · Facility Maintenance & Repairs	66.00	302.82
55225 · Collection Expense-St Johns	1,616.46	1,719.15
55230 · Collection Discounts - SJC	6,824.48	6,824.48
55459 · Other Current Charges	131.92	272.67
<b>Total 53000 · Operating Expenses</b>	<b>22,762.01</b>	<b>52,195.77</b>
56000 · Capital Outlay		
56466 · Drainage Control	1,757.50	1,757.50
<b>Total 56000 · Capital Outlay</b>	<b>1,757.50</b>	<b>1,757.50</b>
66900 · Reconciliation Discrepancies	0.00	-0.10
<b>Total Expense</b>	<b>50,753.24</b>	<b>114,682.27</b>
<b>Net Ordinary Income</b>	<b>117,918.03</b>	<b>71,583.45</b>
<b>Net Income</b>	<b>117,918.03</b>	<b>71,583.45</b>

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Accrual Basis

**Flagler Estates Road and Water Control District**  
**Profit & Loss-Three Month Trend**  
**September through November 2014**

	<u>Sep 14</u>	<u>Oct 14</u>	<u>Nov 14</u>	<u>TOTAL</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
31125 · Taxes - St Johns County	0.00	8,608.88	168,399.67	177,008.55
33825 · Excess Fees - St Johns County	0.00	5,678.53	71.05	5,749.58
34195 · Culvert Installation - Packages	0.00	3,228.64	0.00	3,228.64
34197 · Copies, Maps and Other	22.50	0.00	4.50	27.00
36110 · Interest Earned Capital City	65.20	63.84	62.92	191.96
36120 · Interest Earned - SBA	339.78	14.56	14.02	368.36
36990 · Miscellaneous Revenues	-287.15	0.00	119.11	-168.04
<b>Total Income</b>	<u>140.33</u>	<u>17,594.45</u>	<u>168,671.27</u>	<u>186,406.05</u>
<b>Gross Profit</b>	140.33	17,594.45	168,671.27	186,406.05
<b>Expense</b>				
51000 · Personal Services	26,644.44	34,495.37	26,233.73	87,373.54
53000 · Operating Expenses	66,289.64	29,433.76	22,762.01	118,485.41
56000 · Capital Outlay	2,528.40	0.00	1,757.50	4,285.90
6560 · Payroll Expenses	268.77	0.00	0.00	268.77
66900 · Reconciliation Discrepancies	0.01	-0.10	0.00	-0.09
<b>Total Expense</b>	<u>95,731.26</u>	<u>63,929.03</u>	<u>50,753.24</u>	<u>210,413.53</u>
<b>Net Ordinary Income</b>	<u>-95,590.93</u>	<u>-46,334.58</u>	<u>117,918.03</u>	<u>-24,007.48</u>
<b>Net Income</b>	<u><b>-95,590.93</b></u>	<u><b>-46,334.58</b></u>	<u><b>117,918.03</b></u>	<u><b>-24,007.48</b></u>

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

September through November 2014

	Sep 14	Oct 14	Nov 14	TOTAL
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
31125 · Taxes - St Johns County	0.00	8,608.88	168,399.67	177,008.55
33825 · Excess Fees - St Johns County	0.00	5,678.53	71.05	5,749.58
34195 · Culvert Installation - Packages	0.00	3,228.64	0.00	3,228.64
34197 · Copies, Maps and Other	22.50	0.00	4.50	27.00
36110 · Interest Earned Capital City	65.20	63.84	62.92	191.96
36120 · Interest Earned - SBA	339.78	14.56	14.02	368.36
36990 · Miscellaneous Revenues	-287.15	0.00	119.11	-168.04
<b>Total Income</b>	<u>140.33</u>	<u>17,594.45</u>	<u>168,671.27</u>	<u>186,406.05</u>
<b>Gross Profit</b>	140.33	17,594.45	168,671.27	186,406.05
<b>Expense</b>				
<b>51000 · Personal Services</b>				
51100 · Supervisors Fees	68.76	0.00	50.00	118.76
51200 · Salary and Wages	16,703.21	22,434.95	15,907.64	55,045.80
51210 · Vacation	721.40	3,036.08	1,816.72	5,574.20
51220 · Sick	560.70	1,138.70	145.16	1,844.56
51230 · Holiday	1,565.60	0.00	1,335.60	2,901.20
52100 · FICA Taxes	1,201.25	1,630.82	1,178.64	4,010.71
52150 · Payroll Taxes - Medicare	280.94	381.42	275.63	937.99
52300 · Life and Health Insurance				
52300 · Life and Health Insurance - Other	5,483.30	5,873.40	5,483.30	16,840.00
<b>Total 52300 · Life and Health Insurance</b>	<u>5,483.30</u>	<u>5,873.40</u>	<u>5,483.30</u>	<u>16,840.00</u>
52400 · Unemployment Compensation	19.28	0.00	1.04	20.32
52460 · Drug & Alcohol Testing	40.00	0.00	40.00	80.00
<b>Total 51000 · Personal Services</b>	<u>26,644.44</u>	<u>34,495.37</u>	<u>26,233.73</u>	<u>87,373.54</u>
<b>53000 · Operating Expenses</b>				
53132 · Vegetation Control	0.00	8,311.66	0.00	8,311.66
53154 · Legal	2,083.33	2,083.33	2,083.33	6,249.99
53155 · Legal Advertisement	331.07	90.11	118.00	539.18
53200 · Accounting	843.75	1,350.00	1,620.00	3,813.75
54000 · Travel & Per Diem	16.52	33.60	28.00	78.12
54100 · Telephone	364.71	261.59	1,662.02	2,288.32
54252 · Fuel & Oil	3,257.67	8,273.31	4,071.75	15,602.73
54300 · Utilities				
54300 · Utilities - Other	794.19	306.73	20.47	1,121.39
<b>Total 54300 · Utilities</b>	<u>794.19</u>	<u>306.73</u>	<u>20.47</u>	<u>1,121.39</u>
54500 · Insurance	52,781.00	0.00	0.00	52,781.00
54600 · Shop Expense	813.33	436.30	1,342.80	2,592.43
54658 · Equipment Rental	0.00	433.92	0.00	433.92
54659 · Equipment Maintenance				
54659 · Equipment Maintenance - Other	3,590.55	4,628.92	3,047.53	11,267.00
<b>Total 54659 · Equipment Maintenance</b>	<u>3,590.55</u>	<u>4,628.92</u>	<u>3,047.53</u>	<u>11,267.00</u>
55152 · Office Supplies	367.16	69.03	129.25	565.44
55153 · Admin Fees, Licenses, Permits	350.00	2,675.00	0.00	3,025.00
55154 · Facility Maintenance & Repairs	548.37	236.82	66.00	851.19
55225 · Collection Expense-St Johns	0.00	102.69	1,616.46	1,719.15
55230 · Collection Discounts - SJC	0.00	0.00	6,824.48	6,824.48
55459 · Other Current Charges	147.99	140.75	131.92	420.66
<b>Total 53000 · Operating Expenses</b>	<u>66,289.64</u>	<u>29,433.76</u>	<u>22,762.01</u>	<u>118,485.41</u>
<b>56000 · Capital Outlay</b>				
56466 · Drainage Control	2,528.40	0.00	1,757.50	4,285.90
<b>Total 56000 · Capital Outlay</b>	<u>2,528.40</u>	<u>0.00</u>	<u>1,757.50</u>	<u>4,285.90</u>
6560 · Payroll Expenses	268.77	0.00	0.00	268.77
66900 · Reconciliation Discrepancies	0.01	-0.10	0.00	-0.09
<b>Total Expense</b>	<u>95,731.26</u>	<u>63,929.03</u>	<u>50,753.24</u>	<u>210,413.53</u>
<b>Net Ordinary Income</b>	<u>-95,590.93</u>	<u>-46,334.58</u>	<u>117,918.03</u>	<u>-24,007.48</u>
<b>Net Income</b>	<u><b>-95,590.93</b></u>	<u><b>-46,334.58</b></u>	<u><b>117,918.03</b></u>	<u><b>-24,007.48</b></u>

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

	<u>Nov 14</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
31125 · Taxes - St Johns County	168,399.67	155,044.88	13,354.79
33825 · Excess Fees - St Johns County	71.05		
34197 · Copies, Maps and Other	4.50	0.00	4.50
36110 · Interest Earned Capital City	62.92	88.44	-25.52
36120 · Interest Earned - SBA	14.02	49.46	-35.44
36990 · Miscellaneous Revenues	119.11	64.04	55.07
<b>Total Income</b>	<u>168,671.27</u>	<u>155,246.82</u>	<u>13,424.45</u>
<b>Gross Profit</b>	168,671.27	155,246.82	13,424.45
<b>Expense</b>			
51000 · Personal Services	26,233.73	33,144.54	-6,910.81
53000 · Operating Expenses	22,762.01	23,669.49	-907.48
56000 · Capital Outlay	1,757.50	0.00	1,757.50
<b>Total Expense</b>	<u>50,753.24</u>	<u>56,814.03</u>	<u>-6,060.79</u>
<b>Net Ordinary Income</b>	<u>117,918.03</u>	<u>98,432.79</u>	<u>19,485.24</u>
<b>Net Income</b>	<u><u>117,918.03</u></u>	<u><u>98,432.79</u></u>	<u><u>19,485.24</u></u>

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

12/10/14

Accrual Basis

November 2014

	Nov 14	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
31125 · Taxes - St Johns County	168,399.67	155,044.88	13,354.79
33825 · Excess Fees - St Johns County	71.05		
34197 · Copies, Maps and Other	4.50	0.00	4.50
36110 · Interest Earned Capital City	62.92	88.44	-25.52
36120 · Interest Earned - SBA	14.02	49.46	-35.44
36990 · Miscellaneous Revenues	119.11	64.04	55.07
<b>Total Income</b>	<u>168,671.27</u>	<u>155,246.82</u>	<u>13,424.45</u>
<b>Gross Profit</b>	168,671.27	155,246.82	13,424.45
<b>Expense</b>			
51000 · Personal Services			
51100 · Supervisors Fees	50.00	59.49	-9.49
51200 · Salary and Wages	15,907.64	20,417.88	-4,510.24
51210 · Vacation	1,816.72	1,653.89	162.83
51220 · Sick	145.16	471.37	-326.21
51230 · Holiday	1,335.60	1,411.24	-75.64
51400 · Overtime Pay	0.00	137.40	-137.40
52100 · FICA Taxes	1,178.64	1,497.39	-318.75
52150 · Payroll Taxes - Medicare	275.63	350.20	-74.57
52300 · Life and Health Insurance			
52300 · Life and Health Insurance - Other	5,483.30	5,284.76	198.54
<b>Total 52300 · Life and Health Insurance</b>	<u>5,483.30</u>	<u>5,284.76</u>	<u>198.54</u>
52400 · Unemployment Compensation	1.04	12.77	-11.73
52450 · Workers Compensation Insurance	0.00	1,848.15	-1,848.15
52460 · Drug & Alcohol Testing	40.00		
<b>Total 51000 · Personal Services</b>	<u>26,233.73</u>	<u>33,144.54</u>	<u>-6,910.81</u>
53000 · Operating Expenses			
53154 · Legal	2,083.33	2,052.50	30.83
53155 · Legal Advertisement	118.00	0.00	118.00
53200 · Accounting	1,620.00	2,242.30	-622.30
54000 · Travel & Per Diem	28.00	70.05	-42.05
54010 · Continuing Education & Seminars	0.00	34.25	-34.25
54100 · Telephone	1,662.02	254.10	1,407.92
54252 · Fuel & Oil	4,071.75	6,112.00	-2,040.25
54300 · Utilities			
54300 · Utilities - Other	20.47	269.60	-249.13
<b>Total 54300 · Utilities</b>	<u>20.47</u>	<u>269.60</u>	<u>-249.13</u>
54600 · Shop Expense	1,342.80	2,310.00	-967.20
54659 · Equipment Maintenance			
54659 · Equipment Maintenance - Other	3,047.53	787.50	2,260.03
<b>Total 54659 · Equipment Maintenance</b>	<u>3,047.53</u>	<u>787.50</u>	<u>2,260.03</u>
55152 · Office Supplies	129.25	138.00	-8.75
55154 · Facility Maintenance & Repairs	66.00	318.44	-252.44
55225 · Collection Expense-St Johns	1,616.46	1,535.20	81.26
55230 · Collection Discounts - SJC	6,824.48	6,203.30	621.18
55459 · Other Current Charges	131.92	1,342.25	-1,210.33
<b>Total 53000 · Operating Expenses</b>	<u>22,762.01</u>	<u>23,669.49</u>	<u>-907.48</u>
56000 · Capital Outlay			
56466 · Drainage Control	1,757.50	0.00	1,757.50
<b>Total 56000 · Capital Outlay</b>	<u>1,757.50</u>	<u>0.00</u>	<u>1,757.50</u>
<b>Total Expense</b>	<u>50,753.24</u>	<u>56,814.03</u>	<u>-6,060.79</u>
<b>Net Ordinary Income</b>	<u>117,918.03</u>	<u>98,432.79</u>	<u>19,485.24</u>
<b>Net Income</b>	<u><u>117,918.03</u></u>	<u><u>98,432.79</u></u>	<u><u>19,485.24</u></u>



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

	<u>Oct - Nov 14</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
31125 · Taxes - St Johns County	177,008.55	161,782.52	15,226.03
33825 · Excess Fees - St Johns County	5,749.58		
34195 · Culvert Installation - Packages	3,228.64	0.00	3,228.64
34197 · Copies, Maps and Other	4.50	70.82	-66.32
36110 · Interest Earned Capital City	126.76	174.60	-47.84
36120 · Interest Earned - SBA	28.58	56.80	-28.22
36990 · Miscellaneous Revenues	119.11	70.50	48.61
<b>Total Income</b>	<u>186,265.72</u>	<u>162,155.24</u>	<u>24,110.48</u>
<b>Gross Profit</b>	186,265.72	162,155.24	24,110.48
<b>Expense</b>			
51000 · Personal Services	60,729.10	72,509.55	-11,780.45
53000 · Operating Expenses	52,195.77	47,067.94	5,127.83
56000 · Capital Outlay	1,757.50	49,000.00	-47,242.50
66900 · Reconciliation Discrepancies	-0.10		
<b>Total Expense</b>	<u>114,682.27</u>	<u>168,577.49</u>	<u>-53,895.22</u>
<b>Net Ordinary Income</b>	<u>71,583.45</u>	<u>-6,422.25</u>	<u>78,005.70</u>
<b>Net Income</b>	<u><u>71,583.45</u></u>	<u><u>-6,422.25</u></u>	<u><u>78,005.70</u></u>

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

	Oct - Nov 14	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
31125 - Taxes - St Johns County	177,008.55	161,782.52	15,226.03
33825 - Excess Fees - St Johns County	5,749.58		
34195 - Culvert Installation - Packages	3,228.64	0.00	3,228.64
34197 - Copies, Maps and Other	4.50	70.82	-66.32
36110 - Interest Earned Capital City	126.76	174.60	-47.84
36120 - Interest Earned - SBA	28.58	56.80	-28.22
36990 - Miscellaneous Revenues	119.11	70.50	48.61
<b>Total Income</b>	<b>186,265.72</b>	<b>162,155.24</b>	<b>24,110.48</b>
<b>Gross Profit</b>	<b>186,265.72</b>	<b>162,155.24</b>	<b>24,110.48</b>
<b>Expense</b>			
<b>51000 - Personal Services</b>			
51100 - Supervisors Fees	50.00	139.23	-89.23
51200 - Salary and Wages	38,342.59	48,356.71	-10,014.12
51210 - Vacation	4,852.80	2,779.94	2,072.86
51220 - Sick	1,283.86	717.84	566.02
51230 - Holiday	1,335.60	1,411.24	-75.64
51400 - Overtime Pay	0.00	274.76	-274.76
52100 - FICA Taxes	2,809.46	3,341.21	-531.75
52150 - Payroll Taxes - Medicare	657.05	781.44	-124.39
52300 - Life and Health Insurance			
52300 - Life and Health Insurance - Other	11,356.70	10,986.90	369.80
<b>Total 52300 - Life and Health Insurance</b>	<b>11,356.70</b>	<b>10,986.90</b>	<b>369.80</b>
52400 - Unemployment Compensation	1.04	23.98	-22.94
52450 - Workers Compensation Insurance	0.00	3,696.30	-3,696.30
52460 - Drug & Alcohol Testing	40.00		
<b>Total 51000 - Personal Services</b>	<b>60,729.10</b>	<b>72,509.55</b>	<b>-11,780.45</b>
<b>53000 - Operating Expenses</b>			
53131 - Services - Engineering	0.00	457.28	-457.28
53132 - Vegetation Control	8,311.66	0.00	8,311.66
53154 - Legal	4,166.66	4,105.00	61.66
53155 - Legal Advertisement	208.11	118.20	89.91
53200 - Accounting	2,970.00	4,520.30	-1,550.30
54000 - Travel & Per Diem	61.60	311.55	-249.95
54010 - Continuing Education & Seminars	0.00	760.88	-760.88
54100 - Telephone	1,923.61	579.95	1,343.66
54252 - Fuel & Oil	12,345.06	11,136.00	1,209.06
54300 - Utilities			
54300 - Utilities - Other	327.20	728.40	-401.20
<b>Total 54300 - Utilities</b>	<b>327.20</b>	<b>728.40</b>	<b>-401.20</b>
54600 - Shop Expense	1,779.10	4,561.20	-2,782.10
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	7,676.45	4,765.50	2,910.95
<b>Total 54659 - Equipment Maintenance</b>	<b>7,676.45</b>	<b>6,765.50</b>	<b>910.95</b>
55152 - Office Supplies	198.28	228.90	-30.62
55153 - Admin Fees, Licenses, Permits	2,675.00	2,039.10	635.90
55154 - Facility Maintenance & Repairs	302.82	553.28	-250.46
55225 - Collection Expense-St Johns	1,719.15	1,577.60	141.55
55230 - Collection Discounts - SJC	6,824.48	6,203.30	621.18
55459 - Other Current Charges	272.67	1,421.50	-1,148.83
<b>Total 53000 - Operating Expenses</b>	<b>52,195.77</b>	<b>47,067.94</b>	<b>5,127.83</b>
<b>56000 - Capital Outlay</b>			
56464 - Machinery & Equipment	0.00	18,000.00	-18,000.00
56466 - Drainage Control	1,757.50	20,000.00	-18,242.50
56467 - Road repairs	0.00	10,000.00	-10,000.00
56468 - Signage	0.00	1,000.00	-1,000.00
<b>Total 56000 - Capital Outlay</b>	<b>1,757.50</b>	<b>49,000.00</b>	<b>-47,242.50</b>
<b>66900 - Reconciliation Discrepancies</b>	<b>-0.10</b>		
<b>Total Expense</b>	<b>114,682.27</b>	<b>168,577.49</b>	<b>-53,895.22</b>
<b>Net Ordinary Income</b>	<b>71,583.45</b>	<b>-6,422.25</b>	<b>78,005.70</b>
<b>Net Income</b>	<b>71,583.45</b>	<b>-6,422.25</b>	<b>78,005.70</b>

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

	<u>Nov 30, 14</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
10120 - CCB Capital Improvement Fund	398,816.38
<b>Total Checking/Savings</b>	<u>398,816.38</u>
<b>Other Current Assets</b>	
12000 - Due From General Fund	52,154.86
<b>Total Other Current Assets</b>	<u>52,154.86</u>
<b>Total Current Assets</b>	<u>450,971.24</u>
<b>TOTAL ASSETS</b>	<b><u>450,971.24</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
32000 - Retained Earnings-Fund Balance	554,385.08
Net Income	<u>-103,413.84</u>
<b>Total Equity</b>	<u>450,971.24</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>450,971.24</u></b>

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

	<u>Oct - Nov 14</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
31125 · CIP Assessment Collections	57,688.54	258,350.00	-200,661.46
36120 · Interest Income - CCB	42.68		
<b>Total Income</b>	<u>57,731.22</u>	<u>258,350.00</u>	<u>-200,618.78</u>
<b>Expense</b>			
55230 · SJC - Collection Exp	503.66		
55235 · SJC Assessment Discount	2,224.16		
55275 · Collection Expense	-507.76		
56460 · Paving and Stabilization	158,925.00	120,000.00	38,925.00
56465 · Road Resurfacing	0.00	250,000.00	-250,000.00
<b>Total Expense</b>	<u>161,145.06</u>	<u>370,000.00</u>	<u>-208,854.94</u>
<b>Net Ordinary Income</b>	<u>-103,413.84</u>	<u>-111,650.00</u>	<u>8,236.16</u>
<b>Net Income</b>	<u><u>-103,413.84</u></u>	<u><u>-111,650.00</u></u>	<u><u>8,236.16</u></u>