

Flagler Estates Road and Water Control District
Balance Sheet
As of November 30, 2013

	<u>Nov 30, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	1,649,268.88
10126 · State Board of Admin - B P...	<u>5,381.55</u>
Total Checking/Savings	1,654,650.43
Other Current Assets	
15500 · Prepaid Expenses	<u>33,474.00</u>
Total Other Current Assets	<u>33,474.00</u>
Total Current Assets	1,688,124.43
Other Assets	
15700 · Inventory	<u>54,108.52</u>
Total Other Assets	<u>54,108.52</u>
TOTAL ASSETS	<u>1,742,232.95</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	<u>493.09</u>
Total Accounts Payable	493.09
Other Current Liabilities	
20201 · Audit Payables	12,538.62
2100 · Payroll Liabilities	2,684.54
21825 · Child Support Payable	-258.59
21950 · Due to Capital Projects F...	<u>48,645.79</u>
Total Other Current Liabilities	<u>63,610.36</u>
Total Current Liabilities	<u>64,103.45</u>
Total Liabilities	64,103.45

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Accrual Basis

Flagler Estates Road and Water Control District
Balance Sheet
As of November 30, 2013

	<u>Nov 30, 13</u>
Equity	
27000 · Fund Balance - Reserved for ...	54,108.52
27100 · Fund Balance - Undesignated	1,603,358.56
Net Income	<u>20,662.42</u>
Total Equity	<u>1,678,129.50</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,742,232.95</u></u>

Flagler Estates Road and Water Control District
Balance Sheet
As of November 30, 2013

	<u>Nov 30, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	
10100 · Cash-CCB General Fund-5401	783,500.27
10105 · CCB Emergency Reserve-3101	452,105.73
10110 · CCB Operating Reserve-5601	311,080.47
10125 · Cash - State Board of Admin	102,288.75
10200 · Petty Cash	293.66
Total 10000 · CASH	<u>1,649,268.88</u>
10126 · State Board of Admin - B Pool	
10127 · Valuation Analysis	-690.11
10126 · State Board of Admin - B Pool - O...	6,071.66
Total 10126 · State Board of Admin - B Pool	<u>5,381.55</u>
Total Checking/Savings	1,654,650.43
Other Current Assets	
15500 · Prepaid Expenses	33,474.00
Total Other Current Assets	<u>33,474.00</u>
Total Current Assets	1,688,124.43
Other Assets	
15700 · Inventory	54,108.52
Total Other Assets	<u>54,108.52</u>
TOTAL ASSETS	<u><u>1,742,232.95</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	493.09
Total Accounts Payable	493.09
Other Current Liabilities	
20201 · Audit Payables	12,538.62
2100 · Payroll Liabilities	
2100 · Payroll Liabilities - Other	2,684.54
Total 2100 · Payroll Liabilities	<u>2,684.54</u>

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As of November 30, 2013

	<u>Nov 30, 13</u>
21825 · Child Support Payable	-258.59
21950 · Due to Capital Projects Fund	48,645.79
Total Other Current Liabilities	<u>63,610.36</u>
Total Current Liabilities	<u>64,103.45</u>
Total Liabilities	64,103.45
Equity	
27000 · Fund Balance - Reserved for Inv	54,108.52
27100 · Fund Balance - Undesignated	1,603,358.56
Net Income	20,662.42
Total Equity	<u>1,678,129.50</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,742,232.95</u></u>

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Accrual Basis

Flagler Estates Road and Water Control District
Profit & Loss
November 2013

	<u>Nov 13</u>	<u>Oct - Nov 13</u>
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	149,361.03	155,886.72
33825 · Excess Fees - St Johns Cou...	63.12	934.44
34197 · Copies, Maps and Other	0.00	330.00
36110 · Interest Earned Capital City	89.84	177.31
36120 · Interest Earned - SBA	908.51	1,043.23
36990 · Miscellaneous Revenues	0.00	-90.07
Total Income	<u>150,422.50</u>	<u>158,281.63</u>
Gross Profit	150,422.50	158,281.63
Expense		
51000 · Personal Services	30,046.21	65,872.50
53000 · Operating Expenses	22,454.54	41,708.49
56000 · Capital Outlay	0.00	30,038.20
66900 · Reconciliation Discrepancies	0.00	0.02
Total Expense	<u>52,500.75</u>	<u>137,619.21</u>
Net Ordinary Income	<u>97,921.75</u>	<u>20,662.42</u>
Net Income	<u><u>97,921.75</u></u>	<u><u>20,662.42</u></u>

Flagler Estates Road and Water Control District
Profit & Loss
 November 2013

	<u>Nov 13</u>	<u>Oct - Nov 13</u>
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	149,361.03	155,886.72
33825 · Excess Fees - St Johns County	63.12	934.44
34197 · Copies, Maps and Other	0.00	330.00
36110 · Interest Earned Capital City	89.84	177.31
36120 · Interest Earned - SBA	908.51	1,043.23
36990 · Miscellaneous Revenues	0.00	-90.07
Total Income	<u>150,422.50</u>	<u>158,281.63</u>
Gross Profit	150,422.50	158,281.63
Expense		
51000 · Personal Services		
51100 · Supervisors Fees	62.50	146.26
51200 · Salary and Wages	18,476.50	43,751.79
51210 · Vacation	1,208.70	2,032.15
51220 · Sick	368.30	560.86
51230 · Holiday	1,298.00	1,298.00
52100 · FICA Taxes	1,318.73	2,942.80
52150 · Payroll Taxes - Medicare	308.40	688.22
52300 · Life and Health Insurance		
52300 · Life and Health Insurance - O...	5,672.74	11,790.18
Total 52300 · Life and Health Insurance	5,672.74	11,790.18
52400 · Unemployment Compensation	19.92	37.40
52450 · Workers Compensation Insurance	1,312.42	2,624.84
Total 51000 · Personal Services	30,046.21	65,872.50
53000 · Operating Expenses		
53131 · Services - Engineering	0.00	62.50
53154 · Legal	2,083.33	4,166.66
53155 · Legal Advertisement	0.00	72.16
53200 · Accounting	2,126.25	4,286.25
54000 · Travel & Per Diem	78.82	350.79
54010 · Continuing Education & Semina...	35.00	777.84
54100 · Telephone	350.81	800.74
54252 · Fuel & Oil	4,866.32	8,861.59
54300 · Utilities	291.59	787.81
54600 · Shop Expense	1,558.51	3,036.60
54658 · Equipment Rental	0.00	363.92
54659 · Equipment Maintenance		
54660 · Computers	0.00	722.80
54659 · Equipment Maintenance - Oth...	1,009.93	6,104.86
Total 54659 · Equipment Maintenance	1,009.93	6,827.66

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Accrual Basis

Flagler Estates Road and Water Control District
Profit & Loss
November 2013

	<u>Nov 13</u>	<u>Oct - Nov 13</u>
55152 · Office Supplies	166.39	276.10
55153 · Admin Fees, Licenses, Permits	0.00	800.00
55154 · Facility Maintenance & Repairs	251.29	436.58
55225 · Collection Expense-St Johns	1,433.39	1,473.32
55230 · Collection Discounts - SJC	6,085.58	6,085.58
55459 · Other Current Charges	2,117.33	2,242.39
Total 53000 · Operating Expenses	22,454.54	41,708.49
56000 · Capital Outlay		
56464 · Machinery & Equipment	0.00	28,999.00
56466 · Drainage Control	0.00	1,039.20
Total 56000 · Capital Outlay	0.00	30,038.20
66900 · Reconciliation Discrepancies	0.00	0.02
Total Expense	52,500.75	137,619.21
Net Ordinary Income	97,921.75	20,662.42
Net Income	97,921.75	20,662.42

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Accrual Basis

Flagler Estates Road and Water Control District
Profit & Loss
September through November 2013

	<u>Sep 13</u>	<u>Oct 13</u>	<u>Nov 13</u>	<u>TOTAL</u>
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	0.00	6,525.69	149,361.03	155,886.72
33825 · Excess Fees - St Johns Cou...	0.00	871.32	63.12	934.44
34195 · Culvert Installation - Pack...	788.75	0.00	0.00	788.75
34197 · Copies, Maps and Other	0.00	330.00	0.00	330.00
34199 · Move On/Off Permit	170.00	0.00	0.00	170.00
36110 · Interest Earned Capital City	93.87	87.47	89.84	271.18
36120 · Interest Earned - SBA	-6,756.64	134.72	908.51	-5,713.41
36990 · Miscellaneous Revenues	12,662.84	-90.07	0.00	12,572.77
Total Income	<u>6,958.82</u>	<u>7,859.13</u>	<u>150,422.50</u>	<u>165,240.45</u>
Gross Profit	6,958.82	7,859.13	150,422.50	165,240.45
Expense				
51000 · Personal Services	34,666.10	35,826.29	30,046.21	100,538.60
53000 · Operating Expenses	77,044.58	19,253.95	22,454.54	118,753.07
56000 · Capital Outlay	0.00	30,038.20	0.00	30,038.20
57000 · Debt Service	38.05	0.00	0.00	38.05
66900 · Reconciliation Discrepancies	0.00	0.02	0.00	0.02
Total Expense	<u>111,748.73</u>	<u>85,118.46</u>	<u>52,500.75</u>	<u>249,367.94</u>
Net Ordinary Income	<u>-104,789.91</u>	<u>-77,259.33</u>	<u>97,921.75</u>	<u>-84,127.49</u>
Net Income	<u>-104,789.91</u>	<u>-77,259.33</u>	<u>97,921.75</u>	<u>-84,127.49</u>

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Flagler Estates Road and Water Control District

12/10/13

Profit & Loss

Accrual Basis

September through November 2013

	Sep 13	Oct 13	Nov 13	TOTAL
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	0.00	6,525.69	149,361.03	155,886.72
33825 · Excess Fees - St Johns County	0.00	871.32	63.12	934.44
34195 · Culvert Installation - Packages	788.75	0.00	0.00	788.75
34197 · Copies, Maps and Other	0.00	330.00	0.00	330.00
34199 · Move On/Off Permit	170.00	0.00	0.00	170.00
36110 · Interest Earned Capital City	93.87	87.47	89.84	271.18
36120 · Interest Earned - SBA	-6,756.64	134.72	908.51	-5,713.41
36990 · Miscellaneous Revenues	12,662.84	-90.07	0.00	12,572.77
Total Income	6,958.82	7,859.13	150,422.50	165,240.45
Gross Profit	6,958.82	7,859.13	150,422.50	165,240.45
Expense				
51000 · Personal Services				
51100 · Supervisors Fees	128.14	83.76	62.50	274.40
51200 · Salary and Wages	18,110.18	25,275.29	18,476.50	61,861.97
51210 · Vacation	1,026.72	823.45	1,208.70	3,058.87
51220 · Sick	928.66	192.56	368.30	1,489.52
51230 · Holiday	1,288.00	0.00	1,298.00	2,586.00
52100 · FICA Taxes	1,322.92	1,624.07	1,318.73	4,265.72
52150 · Payroll Taxes - Medicare	309.39	379.82	308.40	997.61
52300 · Life and Health Insurance				
52300 · Life and Health Insurance - Ot...	5,686.74	6,117.44	5,672.74	17,476.92
Total 52300 · Life and Health Insurance	5,686.74	6,117.44	5,672.74	17,476.92
52400 · Unemployment Compensation	1,728.10	17.48	19.92	1,765.50
52450 · Workers Compensation Insurance	4,137.25	1,312.42	1,312.42	6,762.09
Total 51000 · Personal Services	34,666.10	35,826.29	30,046.21	100,538.60
53000 · Operating Expenses				
53131 · Services - Engineering	250.00	62.50	0.00	312.50
53132 · Vegetation Control	5,316.01	0.00	0.00	5,316.01
53154 · Legal	2,083.33	2,083.33	2,083.33	6,249.99
53155 · Legal Advertisement	164.22	72.16	0.00	236.38
53200 · Accounting	978.75	2,160.00	2,126.25	5,265.00
54000 · Travel & Per Diem	63.83	271.97	78.82	414.62
54010 · Continuing Education & Seminars	0.00	742.84	35.00	777.84
54100 · Telephone	250.20	449.93	350.81	1,050.94
54252 · Fuel & Oil	9,320.42	3,995.27	4,866.32	18,182.01
54300 · Utilities	218.49	496.22	291.59	1,006.30
54500 · Insurance	33,652.00	0.00	0.00	33,652.00
54600 · Shop Expense	69.08	1,478.09	1,558.51	3,105.68
54658 · Equipment Rental	0.00	363.92	0.00	363.92
54659 · Equipment Maintenance				
54660 · Computers	0.00	722.80	0.00	722.80
54659 · Equipment Maintenance - Other	5,538.49	5,094.93	1,009.93	11,643.35
Total 54659 · Equipment Maintenance	5,538.49	5,817.73	1,009.93	12,366.15
55152 · Office Supplies	572.22	109.71	166.39	848.32
55153 · Admin Fees, Licenses, Permits	0.00	800.00	0.00	800.00
55154 · Facility Maintenance & Repairs	258.29	185.29	251.29	694.87
55225 · Collection Expense-St Johns	0.00	39.93	1,433.39	1,473.32
55230 · Collection Discounts - SJC	0.00	0.00	6,085.58	6,085.58
55459 · Other Current Charges	18,309.25	125.06	2,117.33	20,551.64
Total 53000 · Operating Expenses	77,044.58	19,253.95	22,454.54	118,753.07
56000 · Capital Outlay				
56464 · Machinery & Equipment	0.00	28,999.00	0.00	28,999.00
56466 · Drainage Control	0.00	1,039.20	0.00	1,039.20
Total 56000 · Capital Outlay	0.00	30,038.20	0.00	30,038.20
57000 · Debt Service				
57472 · Interest Payments	38.05	0.00	0.00	38.05
Total 57000 · Debt Service	38.05	0.00	0.00	38.05
66900 · Reconciliation Discrepancies	0.00	0.02	0.00	0.02
Total Expense	111,748.73	85,118.46	52,500.75	249,367.94
Net Ordinary Income	-104,789.91	-77,259.33	97,921.75	-84,127.49
Net Income	-104,789.91	-77,259.33	97,921.75	-84,127.49

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 12/10/13
 Accrual Basis

Flagler Estates Road and Water Control District
Profit & Loss Budget vs. Actual
 November 2013

	<u>Nov 13</u>	<u>Budget</u>	<u>\$ Over Bud...</u>
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	149,361.03	210,689.83	-61,328.80
33825 · Excess Fees - St Johns Cou...	63.12		
34195 · Culvert Installation - Pack...	0.00	203.60	-203.60
36110 · Interest Earned Capital City	89.84	100.20	-10.36
36120 · Interest Earned - SBA	908.51	15.58	892.93
36990 · Miscellaneous Revenues	0.00	16.66	-16.66
Total Income	<u>150,422.50</u>	<u>211,025.87</u>	<u>-60,603.37</u>
Gross Profit	150,422.50	211,025.87	-60,603.37
Expense			
51000 · Personal Services	30,046.21	36,594.32	-6,548.11
53000 · Operating Expenses	22,454.54	17,912.80	4,541.74
Total Expense	<u>52,500.75</u>	<u>54,507.12</u>	<u>-2,006.37</u>
Net Ordinary Income	<u>97,921.75</u>	<u>156,518.75</u>	<u>-58,597.00</u>
Net Income	<u><u>97,921.75</u></u>	<u><u>156,518.75</u></u>	<u><u>-58,597.00</u></u>

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

November 2013

	Nov 13	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	149,361.03	210,689.83	-61,328.80
33825 · Excess Fees - St Johns County	63.12		
34195 · Culvert Installation - Packages	0.00	203.60	-203.60
36110 · Interest Earned Capital City	89.84	100.20	-10.36
36120 · Interest Earned - SBA	908.51	15.58	892.93
36990 · Miscellaneous Revenues	0.00	16.66	-16.66
Total Income	150,422.50	211,025.87	-60,603.37
Gross Profit	150,422.50	211,025.87	-60,603.37
Expense			
51000 · Personal Services			
51100 · Supervisors Fees	62.50		
51200 · Salary and Wages	18,476.50	23,692.57	-5,216.07
51210 · Vacation	1,208.70	951.55	257.15
51220 · Sick	368.30	0.00	368.30
51230 · Holiday	1,298.00	2,726.35	-1,428.35
51400 · Overtime Pay	0.00	131.75	-131.75
52100 · FICA Taxes	1,318.73	1,706.33	-387.60
52150 · Payroll Taxes - Medicare	308.40	399.49	-91.09
52300 · Life and Health Insurance			
52300 · Life and Health Insurance - O...	5,672.74	5,778.86	-106.12
Total 52300 · Life and Health Insurance	5,672.74	5,778.86	-106.12
52400 · Unemployment Compensation	19.92	30.46	-10.54
52450 · Workers Compensation Insura...	1,312.42	1,176.96	135.46
Total 51000 · Personal Services	30,046.21	36,594.32	-6,548.11
53000 · Operating Expenses			
53131 · Services - Engineering	0.00	781.00	-781.00
53154 · Legal	2,083.33	2,062.50	20.83
53200 · Accounting	2,126.25	1,533.30	592.95
54000 · Travel & Per Diem	78.82	37.20	41.62
54010 · Continuing Education & Semin...	35.00	1,072.20	-1,037.20
54100 · Telephone	350.81	442.50	-91.69
54252 · Fuel & Oil	4,866.32	0.00	4,866.32
54300 · Utilities	291.59	0.00	291.59
54600 · Shop Expense	1,558.51	227.80	1,330.71
54659 · Equipment Maintenance			
54659 · Equipment Maintenance - Ot...	1,009.93	229.40	780.53
Total 54659 · Equipment Maintenance	1,009.93	229.40	780.53
55152 · Office Supplies	166.39	268.40	-102.01
55154 · Facility Maintenance & Repairs	251.29	69.90	181.39
55155 · Publishing & Printing	0.00	375.00	-375.00
55225 · Collection Expense-St Johns	1,433.39	1,819.30	-385.91
55230 · Collection Discounts - SJC	6,085.58	8,973.30	-2,887.72
55459 · Other Current Charges	2,117.33	21.00	2,096.33
Total 53000 · Operating Expenses	22,454.54	17,912.80	4,541.74
Total Expense	52,500.75	54,507.12	-2,006.37
Net Ordinary Income	97,921.75	156,518.75	-58,597.00
Net Income	97,921.75	156,518.75	-58,597.00

10:02 AM
 12/10/13
 Accrual Basis

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

	<u>Oct - Nov 13</u>	<u>Budget</u>	<u>\$ Over Bud...</u>
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	155,886.72	216,000.67	-60,113.95
33825 · Excess Fees - St Johns Cou...	934.44		
34190 · Culvert Permit Fees	0.00	0.01	-0.01
34195 · Culvert Installation - Pack...	0.00	610.40	-610.40
34197 · Copies, Maps and Other	330.00	0.00	330.00
36110 · Interest Earned Capital City	177.31	200.16	-22.85
36120 · Interest Earned - SBA	1,043.23	31.16	1,012.07
36990 · Miscellaneous Revenues	-90.07	33.32	-123.39
Total Income	<u>158,281.63</u>	<u>216,875.72</u>	<u>-58,594.09</u>
Gross Profit	158,281.63	216,875.72	-58,594.09
Expense			
51000 · Personal Services	65,872.50	68,512.09	-2,639.59
53000 · Operating Expenses	41,708.49	60,617.35	-18,908.86
56000 · Capital Outlay	30,038.20	60,000.00	-29,961.80
66900 · Reconciliation Discrepancies	0.02		
Total Expense	<u>137,619.21</u>	<u>189,129.44</u>	<u>-51,510.23</u>
Net Ordinary Income	<u>20,662.42</u>	<u>27,746.28</u>	<u>-7,083.86</u>
Net Income	<u><u>20,662.42</u></u>	<u><u>27,746.28</u></u>	<u><u>-7,083.86</u></u>

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

	Oct - Nov 13	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	155,886.72	216,000.67	-60,113.95
33825 · Excess Fees - St Johns County	934.44		
34190 · Culvert Permit Fees	0.00	0.01	-0.01
34195 · Culvert Installation - Packages	0.00	610.40	-610.40
34197 · Copies, Maps and Other	330.00	0.00	330.00
36110 · Interest Earned Capital City	177.31	200.16	-22.85
36120 · Interest Earned - SBA	1,043.23	31.16	1,012.07
36990 · Miscellaneous Revenues	-90.07	33.32	-123.39
Total Income	158,281.63	216,875.72	-58,594.09
Gross Profit	158,281.63	216,875.72	-58,594.09
Expense			
51000 · Personal Services			
51100 · Supervisors Fees	146.26		
51200 · Salary and Wages	43,751.79	44,485.60	-733.81
51210 · Vacation	2,032.15	2,209.49	-177.34
51220 · Sick	560.86	189.51	371.35
51230 · Holiday	1,298.00	2,726.35	-1,428.35
51400 · Overtime Pay	0.00	263.50	-263.50
52100 · FICA Taxes	2,942.80	3,089.54	-146.74
52150 · Payroll Taxes - Medicare	688.22	722.98	-34.76
52300 · Life and Health Insurance			
52300 · Life and Health Insurance - ...	11,790.18	10,850.11	940.07
Total 52300 · Life and Health Insurance	11,790.18	10,850.11	940.07
52400 · Unemployment Compensation	37.40	697.32	-659.92
52450 · Workers Compensation Insur...	2,624.84	3,277.69	-652.85
Total 51000 · Personal Services	65,872.50	68,512.09	-2,639.59
53000 · Operating Expenses			
53131 · Services - Engineering	62.50	2,386.00	-2,323.50
53132 · Vegetation Control	0.00	6,216.00	-6,216.00
53154 · Legal	4,166.66	4,127.50	39.16
53155 · Legal Advertisement	72.16	252.30	-180.14
53200 · Accounting	4,286.25	2,867.10	1,419.15
54000 · Travel & Per Diem	350.79	74.50	276.29
54010 · Continuing Education & Semi...	777.84	1,072.20	-294.36
54100 · Telephone	800.74	865.00	-64.26
54251 · Postage	0.00	19.00	-19.00
54252 · Fuel & Oil	8,861.59	15,070.50	-6,208.91
54300 · Utilities	787.81	452.20	335.61
54600 · Shop Expense	3,036.60	4,088.50	-1,051.90
54658 · Equipment Rental	363.92	1,500.00	-1,136.08
54659 · Equipment Maintenance			
54660 · Computers	722.80	0.00	722.80
54659 · Equipment Maintenance - O...	6,104.86	9,127.90	-3,023.04
Total 54659 · Equipment Maintenance	6,827.66	9,127.90	-2,300.24
55152 · Office Supplies	276.10	546.40	-270.30
55153 · Admin Fees, Licenses, Permits	800.00	90.60	709.40
55154 · Facility Maintenance & Repairs	436.58	264.30	172.28
55155 · Publishing & Printing	0.00	750.00	-750.00
55225 · Collection Expense-St Johns	1,473.32	1,833.30	-359.98
55230 · Collection Discounts - SJC	6,085.58	8,973.30	-2,887.72
55459 · Other Current Charges	2,242.39	40.75	2,201.64
Total 53000 · Operating Expenses	41,708.49	60,617.35	-18,908.86

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Accrual Basis

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

	<u>Oct - Nov 13</u>	<u>Budget</u>	<u>\$ Over Budget</u>
56000 · Capital Outlay			
56464 · Machinery & Equipment	28,999.00	30,000.00	-1,001.00
56466 · Drainage Control	1,039.20	0.00	1,039.20
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	<u>30,038.20</u>	<u>60,000.00</u>	<u>-29,961.80</u>
66900 · Reconciliation Discrepancies	0.02		
Total Expense	<u>137,619.21</u>	<u>189,129.44</u>	<u>-51,510.23</u>
Net Ordinary Income	<u>20,662.42</u>	<u>27,746.28</u>	<u>-7,083.86</u>
Net Income	<u>20,662.42</u>	<u>27,746.28</u>	<u>-7,083.86</u>

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Accrual Basis

FERWCD - Capital Projects Fund
Balance Sheet
As of November 30, 2013

	<u>Nov 30, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
10120 · CCB Capital Improvement ...	311,986.52
Total Checking/Savings	311,986.52
Other Current Assets	
12000 · Due From General Fund	48,645.83
Total Other Current Assets	48,645.83
Total Current Assets	360,632.35
TOTAL ASSETS	<u>360,632.35</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings-Fund Bala...	311,960.56
Net Income	48,671.79
Total Equity	360,632.35
TOTAL LIABILITIES & EQUITY	<u>360,632.35</u>

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Accrual Basis

FERWCD - Capital Projects Fund
Profit & Loss
November 2013

	<u>Nov 13</u>	<u>Oct - Nov 13</u>
Ordinary Income/Expense		
Income		
31125 · CIP Assessment Collecti...	48,698.56	51,109.31
36120 · Interest Income - CCB	12.82	25.99
Total Income	<u>48,711.38</u>	<u>51,135.30</u>
Expense		
55235 · SJC Assessment Discount	1,983.34	1,983.34
55275 · Collection Expense	467.15	480.17
Total Expense	<u>2,450.49</u>	<u>2,463.51</u>
Net Ordinary Income	<u>46,260.89</u>	<u>48,671.79</u>
Net Income	<u><u>46,260.89</u></u>	<u><u>48,671.79</u></u>