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Accrual Basis

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

	<u>May 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	1,813,703.51
10126 · State Board of Admin - B Pool	2,216.15
Total Checking/Savings	1,815,919.66
Other Current Assets	
15500 · Prepaid Expenses	33,474.00
Total Other Current Assets	33,474.00
Total Current Assets	1,849,393.66
Other Assets	
15700 · Inventory	54,108.52
Total Other Assets	54,108.52
TOTAL ASSETS	<u>1,903,502.18</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	4,555.45
21825 · Child Support Payable	-258.59
21950 · Due to Capital Projects Fund	17,596.23
Total Other Current Liabilities	34,431.71
Total Current Liabilities	34,175.44
Total Liabilities	34,175.44
Equity	
27000 · Fund Balance - Reserved for Inv	54,108.52
27100 · Fund Balance - Undesignated	1,603,358.56
Net Income	211,859.66
Total Equity	1,869,326.74
TOTAL LIABILITIES & EQUITY	<u>1,903,502.18</u>

Flagler Estates Road and Water Control District

Balance Sheet

As of May 31, 2014

	May 31, 14
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	
10100 · Cash-CCB General Fund-5401	945,393.18
10105 · CCB Emergency Reserve-3101	452,218.46
10110 · CCB Operating Reserve-5601	311,158.04
10125 · Cash - State Board of Admin	104,640.17
10200 · Petty Cash	293.66
Total 10000 · CASH	1,813,703.51
10126 · State Board of Admin - B Pool	
10127 · Valuation Analysis	-690.11
10126 · State Board of Admin - B Pool - Other	2,906.26
Total 10126 · State Board of Admin - B Pool	2,216.15
Total Checking/Savings	1,815,919.66
Other Current Assets	
15500 · Prepaid Expenses	33,474.00
Total Other Current Assets	33,474.00
Total Current Assets	1,849,393.66
Other Assets	
15700 · Inventory	54,108.52
Total Other Assets	54,108.52
TOTAL ASSETS	1,903,502.18
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	
2100 · Payroll Liabilities - Other	4,555.45
Total 2100 · Payroll Liabilities	4,555.45
21825 · Child Support Payable	-258.59
21950 · Due to Capital Projects Fund	17,596.23
Total Other Current Liabilities	34,431.71
Total Current Liabilities	34,175.44
Total Liabilities	34,175.44
Equity	
27000 · Fund Balance - Reserved for Inv	54,108.52
27100 · Fund Balance - Undesignated	1,603,358.56
Net Income	211,859.66
Total Equity	1,869,326.74
TOTAL LIABILITIES & EQUITY	1,903,502.18

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Accrual Basis

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

	<u>May 14</u>	<u>Oct '13 - May 14</u>
Ordinary Income/Expense		
Income		
31125 • Taxes - St Johns County	53,889.52	691,246.98
33825 • Excess Fees - St Johns County	645.69	3,360.29
34190 • Culvert Permit Fees	0.00	250.00
34195 • Culvert Installation - Packages	788.75	6,197.06
34197 • Copies, Maps and Other	143.60	674.21
34199 • Move On/Off Permit	0.00	170.00
36110 • Interest Earned Capital City	116.03	858.23
36120 • Interest Earned - SBA	13.80	2,032.57
36132 • Interest Income - St Johns	0.00	3.21
36990 • Miscellaneous Revenues	0.00	-1,822.77
Total Income	<u>55,597.39</u>	<u>702,969.78</u>
Gross Profit	55,597.39	702,969.78
Expense		
51000 • Personal Services	35,812.40	273,692.85
53000 • Operating Expenses	18,385.81	179,287.22
56000 • Capital Outlay	3,383.50	37,990.03
6560 • Payroll Expenses	0.00	140.00
66900 • Reconciliation Discrepancies	0.00	0.02
Total Expense	<u>57,581.71</u>	<u>491,110.12</u>
Net Ordinary Income	<u>-1,984.32</u>	<u>211,859.66</u>
Net Income	<u><u>-1,984.32</u></u>	<u><u>211,859.66</u></u>

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Accrual Basis

Flagler Estates Road and Water Control District

Profit & Loss

May 2014

	May 14	Oct '13 - May 14
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	53,889.52	691,246.98
33825 · Excess Fees - St Johns County	645.69	3,360.29
34190 · Culvert Permit Fees	0.00	250.00
34195 · Culvert Installation - Packages	788.75	6,197.06
34197 · Copies, Maps and Other	143.60	674.21
34199 · Move On/Off Permit	0.00	170.00
36110 · Interest Earned Capital City	116.03	858.23
36120 · Interest Earned - SBA	13.80	2,032.57
36132 · Interest Income - St Johns	0.00	3.21
36990 · Miscellaneous Revenues	0.00	-1,822.77
Total Income	55,597.39	702,969.78
Gross Profit	55,597.39	702,969.78
Expense		
51000 · Personal Services		
51100 · Supervisors Fees	81.26	611.30
51200 · Salary and Wages	23,701.85	164,541.92
51210 · Vacation	1,630.56	8,122.54
51220 · Sick	454.70	2,116.30
51230 · Holiday	1,315.60	7,703.20
52100 · FICA Taxes	1,666.44	11,239.38
52150 · Payroll Taxes - Medicare	389.73	2,628.54
52200 · Retirement	0.00	18,000.00
52300 · Life and Health Insurance		
52300 · Life and Health Insurance - Other	5,155.70	43,553.21
Total 52300 · Life and Health Insurance	5,155.70	43,553.21
52400 · Unemployment Compensation	64.14	3,272.10
52450 · Workers Compensation Insurance	1,312.42	11,824.36
52460 · Drug & Alcohol Testing	40.00	80.00
Total 51000 · Personal Services	35,812.40	273,692.85
53000 · Operating Expenses		
53131 · Services - Engineering	0.00	62.50
53132 · Vegetation Control	7,775.75	7,775.75
53133 · Surveying	0.00	1,650.00
53154 · Legal	2,083.33	16,666.64
53155 · Legal Advertisement	103.28	584.53
53200 · Accounting	2,227.50	11,171.25
54000 · Travel & Per Diem	96.88	948.09
54010 · Continuing Education & Seminars	0.00	1,277.84
54100 · Telephone	247.17	3,668.69
54251 · Postage	0.00	166.60
54252 · Fuel & Oil	3,968.27	43,406.58
54300 · Utilities	0.00	2,420.89
54500 · Insurance	0.00	617.94
54600 · Shop Expense	315.40	5,378.94
54658 · Equipment Rental	0.00	363.92
54659 · Equipment Maintenance		
54660 · Computers	0.00	722.80
54659 · Equipment Maintenance - Other	735.86	31,890.83
Total 54659 · Equipment Maintenance	735.86	32,613.63
55152 · Office Supplies	61.70	2,481.56
55153 · Admin Fees, Licenses, Permits	0.00	826.96
55154 · Facility Maintenance & Repairs	66.00	1,659.77
55155 · Publishing & Printing	0.00	4,468.27
55225 · Collection Expense-St Johns	545.37	6,710.20
55230 · Collection Discounts - SJC	-1.54	20,110.13
55275 · Collection Expense - SJPA	0.00	11,096.55
55459 · Other Current Charges	160.84	3,159.99
Total 53000 · Operating Expenses	18,385.81	179,287.22

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Accrual Basis

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

	May 14	Oct '13 - May 14
56000 · Capital Outlay		
56464 · Machinery & Equipment	648.00	29,647.00
56466 · Drainage Control	2,735.50	8,343.03
Total 56000 · Capital Outlay	3,383.50	37,990.03
6560 · Payroll Expenses	0.00	140.00
66900 · Reconciliation Discrepancies	0.00	0.02
Total Expense	57,581.71	491,110.12
Net Ordinary Income	-1,984.32	211,859.66
Net Income	-1,984.32	211,859.66

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Accrual Basis

Flagler Estates Road and Water Control District

Profit & Loss

March through May 2014

	Mar 14	Apr 14	May 14	TOTAL
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	67,705.77	4,095.08	53,889.52	125,690.37
33825 · Excess Fees - St Johns County	0.00	1,248.53	645.69	1,894.22
34190 · Culvert Permit Fees	0.00	125.00	0.00	125.00
34195 · Culvert Installation - Packages	3,324.19	1,116.96	788.75	5,229.90
34197 · Copies, Maps and Other	170.52	27.84	143.60	341.96
34199 · Move On/Off Permit	0.00	85.00	0.00	85.00
36110 · Interest Earned Capital City	115.31	112.65	116.03	343.99
36120 · Interest Earned - SBA	154.39	125.82	13.80	294.01
36990 · Miscellaneous Revenues	-140.82	-71.00	0.00	-211.82
Total Income	<u>71,329.36</u>	<u>6,865.88</u>	<u>55,597.39</u>	<u>133,792.63</u>
Gross Profit	71,329.36	6,865.88	55,597.39	133,792.63
Expense				
51000 · Personal Services	30,229.09	29,016.77	35,812.40	95,058.26
53000 · Operating Expenses	15,436.85	35,973.49	18,385.81	69,796.15
56000 · Capital Outlay	0.00	1,033.50	3,383.50	4,417.00
Total Expense	<u>45,665.94</u>	<u>66,023.76</u>	<u>57,581.71</u>	<u>169,271.41</u>
Net Ordinary Income	<u>25,663.42</u>	<u>-59,157.88</u>	<u>-1,984.32</u>	<u>-35,478.78</u>
Net Income	<u><u>25,663.42</u></u>	<u><u>-59,157.88</u></u>	<u><u>-1,984.32</u></u>	<u><u>-35,478.78</u></u>

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Accrual Basis

Flagler Estates Road and Water Control District Profit & Loss

March through May 2014

	Mar 14	Apr 14	May 14	TOTAL
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	67,705.77	4,095.08	53,889.52	125,690.37
33825 · Excess Fees - St Johns County	0.00	1,248.53	645.69	1,894.22
34190 · Culvert Permit Fees	0.00	125.00	0.00	125.00
34195 · Culvert Installation - Packages	3,324.19	1,116.96	788.75	5,229.90
34197 · Copies, Maps and Other	170.52	27.84	143.60	341.96
34199 · Move On/Off Permit	0.00	85.00	0.00	85.00
36110 · Interest Earned Capital City	115.31	112.65	116.03	343.99
36120 · Interest Earned - SBA	154.39	125.82	13.80	294.01
36990 · Miscellaneous Revenues	-140.82	-71.00	0.00	-211.82
Total Income	71,329.36	6,865.88	55,597.39	133,792.63
Gross Profit	71,329.36	6,865.88	55,597.39	133,792.63
Expense				
51000 · Personal Services				
51100 · Supervisors Fees	75.01	62.50	81.26	218.77
51200 · Salary and Wages	20,570.23	19,385.76	23,701.85	63,657.84
51210 · Vacation	464.45	1,353.95	1,630.56	3,448.96
51220 · Sick	228.92	160.14	454.70	843.76
51230 · Holiday	0.00	0.00	1,315.60	1,315.60
52100 · FICA Taxes	1,307.81	1,284.49	1,666.44	4,258.74
52150 · Payroll Taxes - Medicare	305.85	300.41	389.73	995.99
52300 · Life and Health Insurance				
52300 · Life and Health Insurance - Other	5,380.17	5,077.42	5,155.70	15,613.29
Total 52300 · Life and Health Insurance	5,380.17	5,077.42	5,155.70	15,613.29
52400 · Unemployment Compensation	544.23	79.68	64.14	688.05
52450 · Workers Compensation Insurance	1,312.42	1,312.42	1,312.42	3,937.26
52460 · Drug & Alcohol Testing	40.00	0.00	40.00	80.00
Total 51000 · Personal Services	30,229.09	29,016.77	35,812.40	95,058.26
53000 · Operating Expenses				
53132 · Vegetation Control	0.00	0.00	7,775.75	7,775.75
53133 · Surveying	1,650.00	0.00	0.00	1,650.00
53154 · Legal	0.00	2,083.33	2,083.33	4,166.66
53155 · Legal Advertisement	0.00	409.09	103.28	512.37
53200 · Accounting	0.00	1,046.25	2,227.50	3,273.75
54000 · Travel & Per Diem	266.00	43.12	96.88	406.00
54010 · Continuing Education & Seminars	175.00	325.00	0.00	500.00
54100 · Telephone	344.89	1,242.21	247.17	1,834.27
54252 · Fuel & Oil	7,166.04	6,151.28	3,968.27	17,285.59
54300 · Utilities	168.25	488.81	0.00	657.06
54500 · Insurance	617.94	0.00	0.00	617.94
54600 · Shop Expense	329.49	479.99	315.40	1,124.88
54659 · Equipment Maintenance				
54659 · Equipment Maintenance - Other	3,359.52	6,979.03	735.86	11,074.41
Total 54659 · Equipment Maintenance	3,359.52	6,979.03	735.86	11,074.41
55152 · Office Supplies	110.90	739.05	61.70	911.65
55154 · Facility Maintenance & Repairs	258.29	204.03	66.00	528.32
55155 · Publishing & Printing	0.00	4,468.27	0.00	4,468.27
55225 · Collection Expense-St Johns	675.37	53.44	545.37	1,274.18
55230 · Collection Discounts - SJC	168.19	0.00	-1.54	166.65
55275 · Collection Expense - SJPA	0.00	11,096.55	0.00	11,096.55
55459 · Other Current Charges	146.97	164.04	160.84	471.85
Total 53000 · Operating Expenses	15,436.85	35,973.49	18,385.81	69,796.15
56000 · Capital Outlay				
56464 · Machinery & Equipment	0.00	0.00	648.00	648.00
56466 · Drainage Control	0.00	1,033.50	2,735.50	3,769.00
Total 56000 · Capital Outlay	0.00	1,033.50	3,383.50	4,417.00
Total Expense	45,665.94	66,023.76	57,581.71	169,271.41
Net Ordinary Income	25,663.42	-59,157.88	-1,984.32	-35,478.78
Net Income	25,663.42	-59,157.88	-1,984.32	-35,478.78

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Accrual Basis

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

	<u>May 14</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	53,889.52	0.00	53,889.52
33825 · Excess Fees - St Johns County	645.69		
34190 · Culvert Permit Fees	0.00	0.00	0.00
34195 · Culvert Installation - Packages	788.75	421.20	367.55
34196 · Maintenance, Repairs & Damages	0.00	0.00	0.00
34197 · Copies, Maps and Other	143.60	0.00	143.60
34199 · Move On/Off Permit	0.00	0.00	0.00
36110 · Interest Earned Capital City	116.03	90.48	25.55
36120 · Interest Earned - SBA	13.80	15.58	-1.78
36132 · Interest Income - St Johns	0.00	0.00	0.00
36990 · Miscellaneous Revenues	0.00	16.66	-16.66
Total Income	<u>55,597.39</u>	<u>543.92</u>	<u>55,053.47</u>
Gross Profit	55,597.39	543.92	55,053.47
Expense			
51000 · Personal Services	35,812.40	37,395.28	-1,582.88
53000 · Operating Expenses	18,385.81	20,406.08	-2,020.27
56000 · Capital Outlay	3,383.50	5,986.00	-2,602.50
Total Expense	<u>57,581.71</u>	<u>63,787.36</u>	<u>-6,205.65</u>
Net Ordinary Income	<u>-1,984.32</u>	<u>-63,243.44</u>	<u>61,259.12</u>
Net Income	<u><u>-1,984.32</u></u>	<u><u>-63,243.44</u></u>	<u><u>61,259.12</u></u>

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Accrual Basis

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

	May 14	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	53,889.52	0.00	53,889.52
33825 · Excess Fees - St Johns County	645.69		
34190 · Culvert Permit Fees	0.00	0.00	0.00
34195 · Culvert Installation - Packages	788.75	421.20	367.55
34196 · Maintenance, Repairs & Damages	0.00	0.00	0.00
34197 · Copies, Maps and Other	143.60	0.00	143.60
34199 · Move On/Off Permit	0.00	0.00	0.00
36110 · Interest Earned Capital City	116.03	90.48	25.55
36120 · Interest Earned - SBA	13.80	15.58	-1.78
36132 · Interest Income - St Johns	0.00	0.00	0.00
36990 · Miscellaneous Revenues	0.00	16.66	-16.66
Total Income	55,597.39	543.92	55,053.47
Gross Profit	55,597.39	543.92	55,053.47
Expense			
51000 · Personal Services			
51100 · Supervisors Fees	81.26		
51200 · Salary and Wages	23,701.85	24,528.47	-826.62
51210 · Vacation	1,630.56	1,229.59	400.97
51220 · Sick	454.70	880.57	-425.87
51230 · Holiday	1,315.60	1,389.66	-74.06
51400 · Overtime Pay	0.00	131.75	-131.75
52100 · FICA Taxes	1,666.44	1,742.63	-76.19
52150 · Payroll Taxes - Medicare	389.73	407.55	-17.82
52300 · Life and Health Insurance			
52300 · Life and Health Insurance - Other	5,155.70	5,883.70	-728.00
Total 52300 · Life and Health Insurance	5,155.70	5,883.70	-728.00
52400 · Unemployment Compensation	64.14	27.47	36.67
52450 · Workers Compensation Insurance	1,312.42	1,173.89	138.53
52460 · Drug & Alcohol Testing	40.00		
Total 51000 · Personal Services	35,812.40	37,395.28	-1,582.88
53000 · Operating Expenses			
53131 · Services - Engineering	0.00	390.00	-390.00
53132 · Vegetation Control	7,775.75	0.00	7,775.75
53154 · Legal	2,083.33	0.00	2,083.33
53155 · Legal Advertisement	103.28	93.15	10.13
53200 · Accounting	2,227.50	2,382.60	-155.10
53225 · Auditing	0.00	0.00	0.00
54000 · Travel & Per Diem	96.88	48.40	48.48
54010 · Continuing Education & Seminars	0.00	0.00	0.00
54100 · Telephone	247.17	395.00	-147.83
54251 · Postage	0.00	0.00	0.00
54252 · Fuel & Oil	3,968.27	9,350.00	-5,381.73
54300 · Utilities	0.00	586.63	-586.63
54500 · Insurance	0.00	0.00	0.00
54600 · Shop Expense	315.40	1,258.00	-942.60
54659 · Equipment Maintenance			
54660 · Computers	0.00	115.60	-115.60
54659 · Equipment Maintenance - Other	735.86	4,632.40	-3,896.54
Total 54659 · Equipment Maintenance	735.86	4,748.00	-4,012.14
55152 · Office Supplies	61.70	326.40	-264.70
55153 · Admin Fees, Licenses, Permits	0.00	168.15	-168.15
55154 · Facility Maintenance & Repairs	66.00	264.00	-198.00
55155 · Publishing & Printing	0.00	375.00	-375.00
55225 · Collection Expense-St Johns	545.37	0.00	545.37
55230 · Collection Discounts - SJC	-1.54	0.00	-1.54
55275 · Collection Expense - SJPA	0.00	0.00	0.00
55459 · Other Current Charges	160.84	20.75	140.09
Total 53000 · Operating Expenses	18,385.81	20,406.08	-2,020.27
56000 · Capital Outlay			
56464 · Machinery & Equipment	648.00		
56466 · Drainage Control	2,735.50	5,986.00	-3,250.50
Total 56000 · Capital Outlay	3,383.50	5,986.00	-2,602.50
Total Expense	57,581.71	63,787.36	-6,205.65
Net Ordinary Income	-1,984.32	-63,243.44	61,259.12
Net Income	-1,984.32	-63,243.44	61,259.12

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Accrual Basis

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

	<u>Oct '13 - May 14</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	691,246.98	678,440.25	12,806.73
33825 · Excess Fees - St Johns County	3,360.29		
34190 · Culvert Permit Fees	250.00	70.93	179.07
34195 · Culvert Installation - Packages	6,197.06	2,739.20	3,457.86
34196 · Maintenance, Repairs & Damages	0.00	618.23	-618.23
34197 · Copies, Maps and Other	674.21	45.46	628.75
34199 · Move On/Off Permit	170.00	64.30	105.70
36110 · Interest Earned Capital City	858.23	856.20	2.03
36120 · Interest Earned - SBA	2,032.57	124.64	1,907.93
36132 · Interest Income - St Johns	3.21	100.00	-96.79
36990 · Miscellaneous Revenues	-1,822.77	133.28	-1,956.05
Total Income	<u>702,969.78</u>	<u>683,192.49</u>	<u>19,777.29</u>
Gross Profit	702,969.78	683,192.49	19,777.29
Expense			
51000 · Personal Services	273,692.85	284,372.19	-10,679.34
53000 · Operating Expenses	179,287.22	196,163.12	-16,875.90
56000 · Capital Outlay	37,990.03	75,196.00	-37,205.97
6560 · Payroll Expenses	140.00		
66900 · Reconciliation Discrepancies	0.02		
Total Expense	<u>491,110.12</u>	<u>555,731.31</u>	<u>-64,621.19</u>
Net Ordinary Income	<u>211,859.66</u>	<u>127,461.18</u>	<u>84,398.48</u>
Net Income	<u><u>211,859.66</u></u>	<u><u>127,461.18</u></u>	<u><u>84,398.48</u></u>

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Accrual Basis

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

	Oct '13 - May 14	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	691,246.98	678,440.25	12,806.73
33825 · Excess Fees - St Johns County	3,360.29		
34190 · Culvert Permit Fees	250.00	70.93	179.07
34195 · Culvert Installation - Packages	6,197.06	2,739.20	3,457.86
34196 · Maintenance, Repairs & Damages	0.00	618.23	-618.23
34197 · Copies, Maps and Other	674.21	45.46	628.75
34199 · Move On/Off Permit	170.00	64.30	105.70
36110 · Interest Earned Capital City	858.23	856.20	2.03
36120 · Interest Earned - SBA	2,032.57	124.64	1,907.93
36132 · Interest Income - St Johns	3.21	100.00	-96.79
36990 · Miscellaneous Revenues	-1,822.77	133.28	-1,956.05
Total Income	702,969.78	683,192.49	19,777.29
Gross Profit	702,969.78	683,192.49	19,777.29
Expense			
51000 · Personal Services			
51100 · Supervisors Fees	611.30		
51200 · Salary and Wages	164,541.92	174,860.02	-10,318.10
51210 · Vacation	8,122.54	8,184.68	-62.14
51220 · Sick	2,116.30	3,457.49	-1,341.19
51230 · Holiday	7,703.20	8,241.96	-538.76
51400 · Overtime Pay	0.00	1,054.00	-1,054.00
52100 · FICA Taxes	11,239.38	12,111.29	-871.91
52150 · Payroll Taxes - Medicare	2,628.54	2,832.49	-203.95
52200 · Retirement	18,000.00	18,000.00	0.00
52300 · Life and Health Insurance			
52300 · Life and Health Insurance - Other	43,553.21	43,649.41	-96.20
Total 52300 · Life and Health Insurance	43,553.21	43,649.41	-96.20
52400 · Unemployment Compensation	3,272.10	1,659.82	1,612.28
52450 · Workers Compensation Insurance	11,824.36	10,321.03	1,503.33
52460 · Drug & Alcohol Testing	80.00		
Total 51000 · Personal Services	273,692.85	284,372.19	-10,679.34
53000 · Operating Expenses			
53131 · Services - Engineering	62.50	7,462.00	-7,399.50
53132 · Vegetation Control	7,775.75	8,588.00	-812.25
53133 · Surveying	1,650.00	0.00	1,650.00
53134 · Environmental Services	0.00	0.00	0.00
53154 · Legal	16,666.64	14,440.00	2,226.64
53155 · Legal Advertisement	584.53	691.20	-106.67
53200 · Accounting	11,171.25	11,612.80	-441.55
53225 · Auditing	0.00	0.00	0.00
54000 · Travel & Per Diem	948.09	566.50	381.59
54010 · Continuing Education & Seminars	1,277.84	1,500.00	-222.16
54100 · Telephone	3,668.69	3,508.50	160.19
54251 · Postage	166.60	1,939.20	-1,772.60
54252 · Fuel & Oil	43,406.58	54,859.00	-11,452.42
54300 · Utilities	2,420.89	3,128.37	-707.48
54500 · Insurance	617.94	1,155.00	-537.06
54600 · Shop Expense	5,378.94	14,070.90	-8,691.96
54658 · Equipment Rental	363.92	1,500.00	-1,136.08
54659 · Equipment Maintenance			
54660 · Computers	722.80	1,884.40	-1,161.60
54659 · Equipment Maintenance - Other	31,890.83	22,814.20	9,076.63
Total 54659 · Equipment Maintenance	32,613.63	24,698.60	7,915.03
55152 · Office Supplies	2,481.56	2,582.00	-100.44
55153 · Admin Fees, Licenses, Permits	826.96	349.20	477.76
55154 · Facility Maintenance & Repairs	1,659.77	1,917.60	-257.83
55155 · Publishing & Printing	4,468.27	3,000.00	1,468.27
55225 · Collection Expense-St Johns	6,710.20	5,922.00	788.20
55230 · Collection Discounts - SJC	20,110.13	21,000.00	-889.87
55275 · Collection Expense - SJPA	11,096.55	11,200.00	-103.45
55459 · Other Current Charges	3,159.99	472.25	2,687.74
Total 53000 · Operating Expenses	179,287.22	196,163.12	-16,875.90
56000 · Capital Outlay			
56464 · Machinery & Equipment	29,647.00	30,000.00	-353.00
56466 · Drainage Control	8,343.03	15,196.00	-6,852.97
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	37,990.03	75,196.00	-37,205.97

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Accrual Basis

Flagler Estates Road and Water Control District

Profit & Loss Budget vs. Actual

October 2013 through May 2014

	Oct '13 - May 14	Budget	\$ Over Budget
6560 · Payroll Expenses	140.00		
66900 · Reconciliation Discrepancies	0.02		
Total Expense	491,110.12	555,731.31	-64,621.19
Net Ordinary Income	211,859.66	127,461.18	84,398.48
Net Income	211,859.66	127,461.18	84,398.48

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

	<u>May 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
10120 · CCB Capital Improvement Fund	<u>512,138.35</u>
Total Checking/Savings	<u>512,138.35</u>
Other Current Assets	
12000 · Due From General Fund	<u>17,596.07</u>
Total Other Current Assets	<u>17,596.07</u>
Total Current Assets	<u>529,734.42</u>
TOTAL ASSETS	<u>529,734.42</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings-Fund Balance	<u>311,960.56</u>
Net Income	<u>217,773.86</u>
Total Equity	<u>529,734.42</u>
TOTAL LIABILITIES & EQUITY	<u>529,734.42</u>

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Accrual Basis

FERWCD - Capital Projects Fund
Profit & Loss
May 2014

	<u>May 14</u>	<u>Oct '13 - May 14</u>
Ordinary Income/Expense		
Income		
31125 · CIP Assessment Collections	17,773.97	225,798.56
36120 · Interest Income - CCB	21.70	136.80
Total Income	<u>17,795.67</u>	<u>225,935.36</u>
Expense		
55230 · SJC - Collection Exp	177.74	381.62
55235 · SJC Assessment Discount	0.00	6,572.22
55275 · Collection Expense	0.00	1,207.66
Total Expense	<u>177.74</u>	<u>8,161.50</u>
Net Ordinary Income	<u>17,617.93</u>	<u>217,773.86</u>
Net Income	<u><u>17,617.93</u></u>	<u><u>217,773.86</u></u>