

Flagler Estates Road and Water Control District
Balance Sheet
As of February 28, 2015

	<u>Feb 28, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	1,874,513.06
10126 · State Board of Admin - B Pool	-690.11
Total Checking/Savings	<u>1,873,822.95</u>
Other Current Assets	
15500 · Prepaid Expenses	33,474.00
Total Other Current Assets	<u>33,474.00</u>
Total Current Assets	1,907,296.95
Other Assets	
15700 · Inventory	54,108.52
Total Other Assets	<u>54,108.52</u>
TOTAL ASSETS	<u>1,961,405.47</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	-351.12
Total Accounts Payable	<u>-351.12</u>
Other Current Liabilities	
20201 · Audit Payables	12,538.62
2100 · Payroll Liabilities	1,925.77
21800 · FICA & Withholding Payable	-605.03
21825 · Child Support Payable	-258.59
21950 · Due to Capital Projects Fund	14,234.08
Total Other Current Liabilities	<u>27,834.85</u>
Total Current Liabilities	<u>27,483.73</u>
Total Liabilities	27,483.73
Equity	
27000 · Fund Balance - Reserved for Inv	54,108.52
27100 · Fund Balance - Undesignated	1,628,383.56
Net Income	251,429.66
Total Equity	<u>1,933,921.74</u>
TOTAL LIABILITIES & EQUITY	<u>1,961,405.47</u>

Flagler Estates Road and Water Control District
Balance Sheet
 As of February 28, 2015

	<u>Feb 28, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	
10100 · Cash-CCB General Fund-5401	1,002,670.02
10105 · CCB Emergency Reserve-3101	452,387.61
10110 · CCB Operating Reserve-5601	311,274.43
10125 · Cash - State Board of Admin	107,679.32
10200 · Petty Cash	501.68
Total 10000 · CASH	<u>1,874,513.06</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	1,873,822.95
Other Current Assets	
15500 · Prepaid Expenses	33,474.00
Total Other Current Assets	<u>33,474.00</u>
Total Current Assets	1,907,296.95
Other Assets	
15700 · Inventory	54,108.52
Total Other Assets	<u>54,108.52</u>
TOTAL ASSETS	<u>1,961,405.47</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	-351.12
Total Accounts Payable	<u>-351.12</u>
Other Current Liabilities	
20201 · Audit Payables	12,538.62
2100 · Payroll Liabilities	
2100 · Payroll Liabilities - Other	1,925.77
Total 2100 · Payroll Liabilities	<u>1,925.77</u>
21800 · FICA & Withholding Payable	-605.03
21825 · Child Support Payable	-258.59
21950 · Due to Capital Projects Fund	14,234.08
Total Other Current Liabilities	<u>27,834.85</u>
Total Current Liabilities	<u>27,483.73</u>
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Equity	
27000 · Fund Balance - Reserved for Inv	54,108.52
27100 · Fund Balance - Undesignated	1,628,383.56
Net Income	251,429.66
Total Equity	<u>1,933,921.74</u>
TOTAL LIABILITIES & EQUITY	<u>1,961,405.47</u>

Flagler Estates Road and Water Control District
Profit & Loss
 February 2015

	<u>Feb 15</u>	<u>Oct '14 - Feb 15</u>
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	45,110.61	541,597.58
33825 · Excess Fees - St Johns County	0.00	6,742.12
34190 · Culvert Permit Fees	125.00	125.00
34195 · Culvert Installation - Packages	2,298.60	7,629.31
34197 · Copies, Maps and Other	0.00	27.00
34199 · Move On/Off Permit	85.00	170.00
36110 · Interest Earned Capital City	68.31	345.42
36120 · Interest Earned - SBA	15.64	75.23
36132 · Interest Income - St Johns	0.00	5.09
36400 · Sales of Equipment	900.00	900.00
36990 · Miscellaneous Revenues	0.00	157.19
Total Income	<u>48,603.16</u>	<u>557,773.94</u>
Gross Profit	48,603.16	557,773.94
Expense		
51000 · Personal Services	29,717.51	172,993.15
53000 · Operating Expenses	13,923.02	114,657.70
56000 · Capital Outlay	12,877.00	18,348.23
6560 · Payroll Expenses	0.00	345.28
66900 · Reconciliation Discrepancies	0.00	-0.08
Total Expense	<u>56,517.53</u>	<u>306,344.28</u>
Net Ordinary Income	<u>-7,914.37</u>	<u>251,429.66</u>
Net Income	<u><u>-7,914.37</u></u>	<u><u>251,429.66</u></u>

Flagler Estates Road and Water Control District

03/10/15

Profit & Loss

Accrual Basis

February 2015

	Feb 15	Oct '14 - Feb 15
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	45,110.61	541,597.58
33825 · Excess Fees - St Johns County	0.00	6,742.12
34190 · Culvert Permit Fees	125.00	125.00
34195 · Culvert Installation - Packages	2,298.60	7,629.31
34197 · Copies, Maps and Other	0.00	27.00
34199 · Move On/Off Permit	85.00	170.00
36110 · Interest Earned Capital City	68.31	345.42
36120 · Interest Earned - SBA	15.64	75.23
36132 · Interest Income - St Johns	0.00	5.09
36400 · Sales of Equipment	900.00	900.00
36990 · Miscellaneous Revenues	0.00	157.19
Total Income	48,603.16	557,773.94
Gross Profit	48,603.16	557,773.94
Expense		
51000 · Personal Services		
51100 · Supervisors Fees	0.00	248.76
51200 · Salary and Wages	20,542.50	96,437.61
51210 · Vacation	1,941.07	9,754.37
51220 · Sick	7.64	2,522.60
51230 · Holiday	0.00	6,698.00
52100 · FICA Taxes	1,379.28	7,104.60
52150 · Payroll Taxes - Medicare	322.57	1,661.57
52200 · Retirement	0.00	18,000.00
52300 · Life and Health Insurance		
52300 · Life and Health Insurance - Other	5,218.20	27,869.10
Total 52300 · Life and Health Insurance	5,218.20	27,869.10
52400 · Unemployment Compensation	306.25	889.54
52450 · Workers Compensation Insurance	0.00	1,727.00
52460 · Drug & Alcohol Testing	0.00	80.00
Total 51000 · Personal Services	29,717.51	172,993.15
53000 · Operating Expenses		
53131 · Services - Engineering	0.00	187.50
53132 · Vegetation Control	0.00	8,725.78
53154 · Legal	2,083.33	10,416.65
53155 · Legal Advertisement	0.00	208.11
53200 · Accounting	786.69	5,106.69
54000 · Travel & Per Diem	153.08	319.96
54100 · Telephone	216.95	2,714.98
54251 · Postage	60.50	248.58
54252 · Fuel & Oil	3,460.08	21,180.73
54300 · Utilities		
75168 · FPL	0.00	138.84
54300 · Utilities - Other	20.40	1,148.88
Total 54300 · Utilities	20.40	1,287.72
54500 · Insurance	610.00	610.00
54600 · Shop Expense	579.59	9,603.27
54658 · Equipment Rental	0.00	433.92
54659 · Equipment Maintenance		
54659 · Equipment Maintenance - Other	3,049.34	17,786.62
Total 54659 · Equipment Maintenance	3,049.34	17,786.62
55152 · Office Supplies	159.39	3,020.56
55153 · Admin Fees, Licenses, Permits	81.85	2,756.85
55154 · Facility Maintenance & Repairs	550.45	3,904.36
55225 · Collection Expense-St Johns	441.16	5,246.73
55230 · Collection Discounts - SJC	994.31	19,646.88
55459 · Other Current Charges	675.90	1,251.81
Total 53000 · Operating Expenses	13,923.02	114,657.70
56000 · Capital Outlay		

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Flagler Estates Road and Water Control District

03/10/15

Profit & Loss

Accrual Basis

February 2015

	<u>Feb 15</u>	<u>Oct '14 - Feb 15</u>
56466 · Drainage Control	0.00	5,181.03
56467 · Road repairs	12,877.00	12,877.00
56468 · Signage	0.00	290.20
Total 56000 · Capital Outlay	12,877.00	18,348.23
6560 · Payroll Expenses	0.00	345.28
66900 · Reconciliation Discrepancies	0.00	-0.08
Total Expense	56,517.53	306,344.28
Net Ordinary Income	-7,914.37	251,429.66
Net Income	<u>-7,914.37</u>	<u>251,429.66</u>

Flagler Estates Road and Water Control District Profit & Loss

03/10/15

Accrual Basis

December 2014 through February 2015

	<u>Dec 14</u>	<u>Jan 15</u>	<u>Feb 15</u>	<u>TOTAL</u>
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	226,585.00	92,893.42	45,110.61	364,589.03
33825 · Excess Fees - St Johns County	0.00	992.54	0.00	992.54
34190 · Culvert Permit Fees	0.00	0.00	125.00	125.00
34195 · Culvert Installation - Packages	2,102.07	0.00	2,298.60	4,400.67
34197 · Copies, Maps and Other	0.00	22.50	0.00	22.50
34199 · Move On/Off Permit	85.00	0.00	85.00	170.00
36110 · Interest Earned Capital City	75.27	75.08	68.31	218.66
36120 · Interest Earned - SBA	15.05	15.96	15.64	46.65
36132 · Interest Income - St Johns	0.00	5.09	0.00	5.09
36400 · Sales of Equipment	0.00	0.00	900.00	900.00
36990 · Miscellaneous Revenues	0.00	38.08	0.00	38.08
Total Income	<u>228,862.39</u>	<u>94,042.67</u>	<u>48,603.16</u>	<u>371,508.22</u>
Gross Profit	228,862.39	94,042.67	48,603.16	371,508.22
Expense				
51000 · Personal Services	44,311.78	38,234.76	29,717.51	112,264.05
53000 · Operating Expenses	25,774.97	22,763.94	13,923.02	62,461.93
56000 · Capital Outlay	665.73	3,048.00	12,877.00	16,590.73
6560 · Payroll Expenses	345.28	0.00	0.00	345.28
66900 · Reconciliation Discrepancies	0.02	0.00	0.00	0.02
Total Expense	<u>71,097.78</u>	<u>64,046.70</u>	<u>56,517.53</u>	<u>191,662.01</u>
Net Ordinary Income	<u>157,764.61</u>	<u>29,995.97</u>	<u>-7,914.37</u>	<u>179,846.21</u>
Net Income	<u><u>157,764.61</u></u>	<u><u>29,995.97</u></u>	<u><u>-7,914.37</u></u>	<u><u>179,846.21</u></u>

Flagler Estates Road and Water Control District Profit & Loss

December 2014 through February 2015

	Dec 14	Jan 15	Feb 15	TOTAL
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	226,585.00	92,893.42	45,110.61	364,589.03
33825 · Excess Fees - St Johns County	0.00	992.54	0.00	992.54
34190 · Culvert Permit Fees	0.00	0.00	125.00	125.00
34195 · Culvert Installation - Packages	2,102.07	0.00	2,298.60	4,400.67
34197 · Copies, Maps and Other	0.00	22.50	0.00	22.50
34199 · Move On/Off Permit	85.00	0.00	85.00	170.00
36110 · Interest Earned Capital City	75.27	75.08	68.31	218.66
36120 · Interest Earned - SBA	15.05	15.96	15.64	46.65
36132 · Interest Income - St Johns	0.00	5.09	0.00	5.09
36400 · Sales of Equipment	0.00	0.00	900.00	900.00
36990 · Miscellaneous Revenues	0.00	38.08	0.00	38.08
Total Income	228,862.39	94,042.67	48,603.16	371,508.22
Gross Profit	228,862.39	94,042.67	48,603.16	371,508.22
Expense				
51000 · Personal Services				
51100 · Supervisors Fees	78.13	120.63	0.00	198.76
51200 · Salary and Wages	17,004.72	20,547.80	20,542.50	58,095.02
51210 · Vacation	612.55	2,347.95	1,941.07	4,901.57
51220 · Sick	313.65	917.45	7.64	1,238.74
51230 · Holiday	1,335.60	4,026.80	0.00	5,362.40
52100 · FICA Taxes	1,201.26	1,714.60	1,379.28	4,295.14
52150 · Payroll Taxes - Medicare	280.95	401.00	322.57	1,004.52
52200 · Retirement	18,000.00	0.00	0.00	18,000.00
52300 · Life and Health Insurance	5,483.30	5,810.90	5,218.20	16,512.40
52400 · Unemployment Compensation	1.62	580.63	306.25	888.50
52450 · Workers Compensation Insurance	0.00	1,727.00	0.00	1,727.00
52460 · Drug & Alcohol Testing	0.00	40.00	0.00	40.00
Total 51000 · Personal Services	44,311.78	38,234.76	29,717.51	112,264.05
53000 · Operating Expenses				
53131 · Services - Engineering	125.00	62.50	0.00	187.50
53132 · Vegetation Control	414.12	0.00	0.00	414.12
53154 · Legal	2,083.33	2,083.33	2,083.33	6,249.99
53200 · Accounting	607.50	742.50	786.69	2,136.69
54000 · Travel & Per Diem	30.80	74.48	153.08	258.36
54100 · Telephone	264.81	309.61	216.95	791.37
54251 · Postage	67.31	120.77	60.50	248.58
54252 · Fuel & Oil	3,448.68	1,926.91	3,460.08	8,835.67
54300 · Utilities				
75168 · FPL	138.84	0.00	0.00	138.84
54300 · Utilities - Other	153.99	647.29	20.40	821.68
Total 54300 · Utilities	292.83	647.29	20.40	960.52
54500 · Insurance	0.00	0.00	610.00	610.00
54600 · Shop Expense	639.11	6,605.47	579.59	7,824.17
54659 · Equipment Maintenance	3,505.70	3,555.13	3,049.34	10,110.17
55152 · Office Supplies	2,319.24	343.65	159.39	2,822.28
55153 · Admin Fees, Licenses, Permits	0.00	0.00	81.85	81.85
55154 · Facility Maintenance & Repairs	611.80	2,439.29	550.45	3,601.54
55225 · Collection Expense-St Johns	2,175.24	911.18	441.16	3,527.58
55230 · Collection Discounts - SJC	9,060.49	2,767.60	994.31	12,822.40
55459 · Other Current Charges	129.01	174.23	675.90	979.14
Total 53000 · Operating Expenses	25,774.97	22,763.94	13,923.02	62,461.93
56000 · Capital Outlay				
56466 · Drainage Control	665.73	2,757.80	0.00	3,423.53
56467 · Road repairs	0.00	0.00	12,877.00	12,877.00
56468 · Signage	0.00	290.20	0.00	290.20
Total 56000 · Capital Outlay	665.73	3,048.00	12,877.00	16,590.73
6560 · Payroll Expenses	345.28	0.00	0.00	345.28
66900 · Reconciliation Discrepancies	0.02	0.00	0.00	0.02
Total Expense	71,097.78	64,046.70	56,517.53	191,662.01
Net Ordinary Income	157,764.61	29,995.97	-7,914.37	179,846.21
Net Income	157,764.61	29,995.97	-7,914.37	179,846.21

Flagler Estates Road and Water Control District
Profit & Loss Budget vs. Actual
February 2015

	<u>Feb 15</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	45,110.61	85,132.01	-40,021.40
34190 · Culvert Permit Fees	125.00	31.25	93.75
34195 · Culvert Installation - Packages	2,298.60	0.00	2,298.60
34197 · Copies, Maps and Other	0.00	0.48	-0.48
34199 · Move On/Off Permit	85.00	0.00	85.00
36110 · Interest Earned Capital City	68.31	102.72	-34.41
36120 · Interest Earned - SBA	15.64	8.98	6.66
36400 · Sales of Equipment	900.00		
36990 · Miscellaneous Revenues	0.00	10.92	-10.92
Total Income	<u>48,603.16</u>	<u>85,286.36</u>	<u>-36,683.20</u>
Gross Profit	48,603.16	85,286.36	-36,683.20
Expense			
51000 · Personal Services	29,717.51	33,174.06	-3,456.55
53000 · Operating Expenses	13,923.02	25,121.04	-11,198.02
56000 · Capital Outlay	12,877.00		
Total Expense	<u>56,517.53</u>	<u>58,295.10</u>	<u>-1,777.57</u>
Net Ordinary Income	<u>-7,914.37</u>	<u>26,991.26</u>	<u>-34,905.63</u>
Net Income	<u>-7,914.37</u>	<u>26,991.26</u>	<u>-34,905.63</u>

Flagler Estates Road and Water Control District
Profit & Loss Budget vs. Actual
February 2015

03/10/15

Accrual Basis

	Feb 15	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	45,110.61	85,132.01	-40,021.40
34190 · Culvert Permit Fees	125.00	31.25	93.75
34195 · Culvert Installation - Packages	2,298.60	0.00	2,298.60
34197 · Copies, Maps and Other	0.00	0.48	-0.48
34199 · Move On/Off Permit	85.00	0.00	85.00
36110 · Interest Earned Capital City	68.31	102.72	-34.41
36120 · Interest Earned - SBA	15.64	8.98	6.66
36400 · Sales of Equipment	900.00		
36990 · Miscellaneous Revenues	0.00	10.92	-10.92
Total Income	48,603.16	85,286.36	-36,683.20
Gross Profit	48,603.16	85,286.36	-36,683.20
Expense			
51000 · Personal Services			
51100 · Supervisors Fees	0.00	142.20	-142.20
51200 · Salary and Wages	20,542.50	21,585.39	-1,042.89
51210 · Vacation	1,941.07	699.56	1,241.51
51220 · Sick	7.64	169.81	-162.17
51400 · Overtime Pay	0.00	137.40	-137.40
52100 · FICA Taxes	1,379.28	1,412.21	-32.93
52150 · Payroll Taxes - Medicare	322.57	330.28	-7.71
52300 · Life and Health Insurance			
52300 · Life and Health Insurance - Other	5,218.20	4,775.31	442.89
Total 52300 · Life and Health Insurance	5,218.20	4,775.31	442.89
52400 · Unemployment Compensation	306.25	207.10	99.15
52450 · Workers Compensation Insurance	0.00	3,714.80	-3,714.80
Total 51000 · Personal Services	29,717.51	33,174.06	-3,456.55
53000 · Operating Expenses			
53154 · Legal	2,083.33	4,105.00	-2,021.67
53200 · Accounting	786.69	2,278.00	-1,491.31
54000 · Travel & Per Diem	153.08	73.05	80.03
54100 · Telephone	216.95	249.55	-32.60
54251 · Postage	60.50		
54252 · Fuel & Oil	3,460.08	9,536.00	-6,075.92
54300 · Utilities			
54300 · Utilities - Other	20.40	324.80	-304.40
Total 54300 · Utilities	20.40	324.80	-304.40
54500 · Insurance	610.00	0.00	610.00
54600 · Shop Expense	579.59	566.40	13.19
54659 · Equipment Maintenance			
54659 · Equipment Maintenance - Other	3,049.34	4,554.00	-1,504.66
Total 54659 · Equipment Maintenance	3,049.34	4,554.00	-1,504.66
55152 · Office Supplies	159.39	629.10	-469.71
55153 · Admin Fees, Licenses, Permits	81.85	0.00	81.85
55154 · Facility Maintenance & Repairs	550.45	318.44	232.01
55225 · Collection Expense-St Johns	441.16	861.60	-420.44
55230 · Collection Discounts - SJC	994.31	1,521.10	-526.79
55459 · Other Current Charges	675.90	104.00	571.90
Total 53000 · Operating Expenses	13,923.02	25,121.04	-11,198.02
56000 · Capital Outlay			
56467 · Road repairs	12,877.00		
Total 56000 · Capital Outlay	12,877.00		
Total Expense	56,517.53	58,295.10	-1,777.57
Net Ordinary Income	-7,914.37	26,991.26	-34,905.63
Net Income	-7,914.37	26,991.26	-34,905.63

Flagler Estates Road and Water Control District Profit & Loss Budget vs. Actual October 2014 through February 2015

	<u>Oct '14 - Feb 15</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	541,597.58	586,887.69	-45,290.11
33825 · Excess Fees - St Johns County	6,742.12		
34190 · Culvert Permit Fees	125.00	31.25	93.75
34195 · Culvert Installation - Packages	7,629.31	460.75	7,168.56
34197 · Copies, Maps and Other	27.00	71.30	-44.30
34199 · Move On/Off Permit	170.00	75.00	95.00
36110 · Interest Earned Capital City	345.42	506.28	-160.86
36120 · Interest Earned - SBA	75.23	94.64	-19.41
36132 · Interest Income - St Johns	5.09	100.00	-94.91
36400 · Sales of Equipment	900.00		
36990 · Miscellaneous Revenues	157.19	115.38	41.81
Total Income	<u>557,773.94</u>	<u>588,342.29</u>	<u>-30,568.35</u>
Gross Profit	557,773.94	588,342.29	-30,568.35
Expense			
51000 · Personal Services	172,993.15	194,141.65	-21,148.50
53000 · Operating Expenses	114,657.70	121,560.93	-6,903.23
56000 · Capital Outlay	18,348.23	49,000.00	-30,651.77
6560 · Payroll Expenses	345.28		
66900 · Reconciliation Discrepancies	-0.08		
Total Expense	<u>306,344.28</u>	<u>364,702.58</u>	<u>-58,358.30</u>
Net Ordinary Income	<u>251,429.66</u>	<u>223,639.71</u>	<u>27,789.95</u>
Net Income	<u><u>251,429.66</u></u>	<u><u>223,639.71</u></u>	<u><u>27,789.95</u></u>

Flagler Estates Road and Water Control District

03/10/15

Profit & Loss Budget vs. Actual

Accrual Basis

October 2014 through February 2015

	Oct '14 - Feb 15	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	541,597.58	586,887.69	-45,290.11
33825 · Excess Fees - St Johns County	6,742.12		
34190 · Culvert Permit Fees	125.00	31.25	93.75
34195 · Culvert Installation - Packages	7,629.31	460.75	7,168.56
34197 · Copies, Maps and Other	27.00	71.30	-44.30
34199 · Move On/Off Permit	170.00	75.00	95.00
36110 · Interest Earned Capital City	345.42	506.28	-160.86
36120 · Interest Earned - SBA	75.23	94.64	-19.41
36132 · Interest Income - St Johns	5.09	100.00	-94.91
36400 · Sales of Equipment	900.00		
36990 · Miscellaneous Revenues	157.19	115.38	41.81
Total Income	557,773.94	588,342.29	-30,568.35
Gross Profit	557,773.94	588,342.29	-30,568.35
Expense			
51000 · Personal Services			
51100 · Supervisors Fees	248.76	373.68	-124.92
51200 · Salary and Wages	96,437.61	111,538.10	-15,100.49
51210 · Vacation	9,754.37	6,394.57	3,359.80
51220 · Sick	2,522.60	1,628.77	893.83
51230 · Holiday	6,698.00	6,946.83	-248.83
51400 · Overtime Pay	0.00	686.96	-686.96
52100 · FICA Taxes	7,104.60	7,924.26	-819.66
52150 · Payroll Taxes - Medicare	1,661.57	1,853.29	-191.72
52200 · Retirement	18,000.00	18,000.00	0.00
52300 · Life and Health Insurance			
52300 · Life and Health Insurance - Other	27,869.10	26,030.96	1,838.14
Total 52300 · Life and Health Insurance	27,869.10	26,030.96	1,838.14
52400 · Unemployment Compensation	889.54	1,656.83	-767.29
52450 · Workers Compensation Insurance	1,727.00	11,107.40	-9,380.40
52460 · Drug & Alcohol Testing	80.00		
Total 51000 · Personal Services	172,993.15	194,141.65	-21,148.50
53000 · Operating Expenses			
53131 · Services - Engineering	187.50	457.28	-269.78
53132 · Vegetation Control	8,725.78	0.00	8,725.78
53154 · Legal	10,416.65	12,315.00	-1,898.35
53155 · Legal Advertisement	208.11	118.20	89.91
53200 · Accounting	5,106.69	8,328.30	-3,221.61
54000 · Travel & Per Diem	319.96	481.35	-161.39
54010 · Continuing Education & Seminars	0.00	760.88	-760.88
54100 · Telephone	2,714.98	1,328.25	1,386.73
54251 · Postage	248.58	5,000.00	-4,751.42
54252 · Fuel & Oil	21,180.73	32,824.00	-11,643.27
54300 · Utilities			
75168 · FPL	138.84		
54300 · Utilities - Other	1,148.88	1,630.80	-481.92
Total 54300 · Utilities	1,287.72	1,630.80	-343.08
54500 · Insurance	610.00	0.00	610.00
54600 · Shop Expense	9,603.27	6,366.00	3,237.27
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	17,786.62	16,254.00	1,532.62
Total 54659 · Equipment Maintenance	17,786.62	18,254.00	-467.38
55152 · Office Supplies	3,020.56	1,301.10	1,719.46
55153 · Admin Fees, Licenses, Permits	2,756.85	2,107.80	649.05
55154 · Facility Maintenance & Repairs	3,904.36	1,434.12	2,470.24
55225 · Collection Expense-St Johns	5,246.73	5,820.00	-573.27
55230 · Collection Discounts - SJC	19,646.88	20,329.85	-682.97
55459 · Other Current Charges	1,251.81	1,704.00	-452.19
Total 53000 · Operating Expenses	114,657.70	121,560.93	-6,903.23
56000 · Capital Outlay			
56464 · Machinery & Equipment	0.00	18,000.00	-18,000.00
56466 · Drainage Control	5,181.03	20,000.00	-14,818.97
56467 · Road repairs	12,877.00	10,000.00	2,877.00
56468 · Signage	290.20	1,000.00	-709.80
Total 56000 · Capital Outlay	18,348.23	49,000.00	-30,651.77
6560 · Payroll Expenses	345.28		

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03/10/15
Accrual Basis

Flagler Estates Road and Water Control District
Profit & Loss Budget vs. Actual
October 2014 through February 2015

	<u>Oct '14 - Feb 15</u>	<u>Budget</u>	<u>\$ Over Budget</u>
66900 - Reconciliation Discrepancies	-0.08		
Total Expense	<u>306,344.28</u>	<u>364,702.58</u>	<u>-58,358.30</u>
Net Ordinary Income	<u>251,429.66</u>	<u>223,639.71</u>	<u>27,789.95</u>
Net Income	<u>251,429.66</u>	<u>223,639.71</u>	<u>27,789.95</u>

10:43 AM
03/10/15
Accrual Basis

FERWCD - Capital Projects Fund
Balance Sheet
As of February 28, 2015

	<u>Feb 28, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
10120 · CCB Capital Improvement Fund	550,112.91
Total Checking/Savings	<u>550,112.91</u>
Other Current Assets	
12000 · Due From General Fund	14,233.92
Total Other Current Assets	<u>14,233.92</u>
Total Current Assets	<u>564,346.83</u>
TOTAL ASSETS	<u>564,346.83</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings-Fund Balance	554,385.08
Net Income	9,961.75
Total Equity	<u>564,346.83</u>
TOTAL LIABILITIES & EQUITY	<u>564,346.83</u>

FERWCD - Capital Projects Fund
Profit & Loss
 February 2015_{ge 1}

	Feb 15	Oct '14 - Feb 15
Ordinary Income/Expense		
Income		
31125 · CIP Assessment Collections	14,701.92	176,809.74
36120 · Interest Income - CCB	20.21	100.83
Total Income	14,722.13	176,910.57
Expense		
53131 · Engineering Services	0.00	500.00
55230 · SJC - Collection Exp	0.00	744.13
55235 · SJC Assessment Discount	324.06	6,403.10
55275 · Collection Expense	143.78	53.11
56460 · Paving and Stabilization	0.00	158,925.00
Total Expense	467.84	166,625.34
Net Ordinary Income	14,254.29	10,285.23
Other Income/Expense		
Other Income		
31130 · Excess Fees - SJC	0.00	-323.48
Total Other Income	0.00	-323.48
Net Other Income	0.00	-323.48
Net Income	14,254.29	9,961.75

FERWCD - Capital Projects Fund
Profit & Loss Budget vs. Actual
 October 2014 through February 2015

	<u>Oct '14 - Feb 15</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
31125 · CIP Assessment Collections	176,809.74	258,350.00	-81,540.26
36120 · Interest Income - CCB	100.83		
Total Income	<u>176,910.57</u>	<u>258,350.00</u>	<u>-81,439.43</u>
Expense			
53131 · Engineering Services	500.00		
55230 · SJC - Collection Exp	744.13		
55235 · SJC Assessment Discount	6,403.10		
55275 · Collection Expense	53.11		
56460 · Paving and Stabilization	158,925.00	120,000.00	38,925.00
56465 · Road Resurfacing	0.00	250,000.00	-250,000.00
Total Expense	<u>166,625.34</u>	<u>370,000.00</u>	<u>-203,374.66</u>
Net Ordinary Income	10,285.23	-111,650.00	121,935.23
Other Income/Expense			
Other Income			
31130 · Excess Fees - SJC	-323.48		
Total Other Income	<u>-323.48</u>		
Net Other Income	<u>-323.48</u>	0.00	<u>-323.48</u>
Net Income	<u>9,961.75</u>	<u>-111,650.00</u>	<u>121,611.75</u>