

**Flagler Estates Road and Water Control District**  
**Balance Sheet**  
As of January 31, 2015

	<u>Jan 31, 15</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
10000 · CASH	1,901,551.37
10126 · State Board of Admin - B Pool	-690.11
<b>Total Checking/Savings</b>	<u>1,900,861.26</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>	1,934,335.26
<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>1,988,443.78</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20200 · Accounts Payable	3,926.51
<b>Total Accounts Payable</b>	<u>3,926.51</u>
<b>Other Current Liabilities</b>	
20201 · Audit Payables	12,538.62
2100 · Payroll Liabilities	1,622.86
21800 · FICA & Withholding Payable	-605.03
21825 · Child Support Payable	-258.59
21950 · Due to Capital Projects Fund	29,399.26
<b>Total Other Current Liabilities</b>	<u>42,697.12</u>
<b>Total Current Liabilities</b>	<u>46,623.63</u>
<b>Total Liabilities</b>	46,623.63
<b>Equity</b>	
27000 · Fund Balance - Reserved for Inv	54,108.52
27100 · Fund Balance - Undesignated	1,628,383.56
Net Income	259,328.07
<b>Total Equity</b>	<u>1,941,820.15</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>1,988,443.78</u></b>

**Flagler Estates Road and Water Control District**  
**Balance Sheet**  
 As of January 31, 2015

	<u>Jan 31, 15</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>10000 - CASH</b>	
10100 - Cash-CCB General Fund-5401	1,029,769.22
10105 - CCB Emergency Reserve-3101	452,370.26
10110 - CCB Operating Reserve-5601	311,262.49
10125 - Cash - State Board of Admin	107,647.72
10200 - Petty Cash	501.68
<b>Total 10000 - CASH</b>	<u>1,901,551.37</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>	1,900,861.26
<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>	1,934,335.26
<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>1,988,443.78</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20200 - Accounts Payable	3,926.51
<b>Total Accounts Payable</b>	<u>3,926.51</u>
<b>Other Current Liabilities</b>	
20201 - Audit Payables	12,538.62
2100 - Payroll Liabilities	
2100 - Payroll Liabilities - Other	1,622.86
<b>Total 2100 - Payroll Liabilities</b>	<u>1,622.86</u>
21800 - FICA & Withholding Payable	-605.03
21825 - Child Support Payable	-258.59
21950 - Due to Capital Projects Fund	29,399.26
<b>Total Other Current Liabilities</b>	<u>42,697.12</u>
<b>Total Current Liabilities</b>	<u>46,623.63</u>
<b>Total Liabilities</b>	46,623.63
<b>Equity</b>	
27000 - Fund Balance - Reserved for Inv	54,108.52
27100 - Fund Balance - Undesignated	1,628,383.56
Net Income	259,328.07
<b>Total Equity</b>	<u>1,941,820.15</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>1,988,443.78</u></b>

**Flagler Estates Road and Water Control District**  
**Profit & Loss**  
**January 2015**

	<u>Jan 15</u>	<u>Oct '14 - Jan 15</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
31125 · Taxes - St Johns County	92,893.42	496,486.97
33825 · Excess Fees - St Johns County	992.54	6,742.12
34195 · Culvert Installation - Packages	0.00	5,330.71
34196 · Maintenance, Repairs & Damages	0.00	-300.00
34197 · Copies, Maps and Other	22.50	27.00
34199 · Move On/Off Permit	0.00	85.00
36110 · Interest Earned Capital City	75.08	277.11
36120 · Interest Earned - SBA	0.00	43.63
36132 · Interest Income - St Johns	5.09	5.09
36990 · Miscellaneous Revenues	38.08	157.19
<b>Total Income</b>	<u>94,026.71</u>	<u>508,854.82</u>
<b>Gross Profit</b>	94,026.71	508,854.82
<b>Expense</b>		
51000 · Personal Services	38,234.76	143,275.64
53000 · Operating Expenses	22,763.94	100,434.68
56000 · Capital Outlay	3,048.00	5,471.23
6560 · Payroll Expenses	0.00	345.28
66900 · Reconciliation Discrepancies	0.00	-0.08
<b>Total Expense</b>	<u>64,046.70</u>	<u>249,526.75</u>
<b>Net Ordinary Income</b>	<u>29,980.01</u>	<u>259,328.07</u>
<b>Net Income</b>	<u><u>29,980.01</u></u>	<u><u>259,328.07</u></u>

## Flagler Estates Road and Water Control District

## Profit &amp; Loss

January 2015

02/11/15

Accrual Basis

	Jan 15	Oct '14 - Jan 15
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
31125 · Taxes - St Johns County	92,893.42	496,486.97
33825 · Excess Fees - St Johns County	992.54	6,742.12
34195 · Culvert Installation - Packages	0.00	5,330.71
34196 · Maintenance, Repairs & Damages	0.00	-300.00
34197 · Copies, Maps and Other	22.50	27.00
34199 · Move On/Off Permit	0.00	85.00
36110 · Interest Earned Capital City	75.08	277.11
36120 · Interest Earned - SBA	0.00	43.63
36132 · Interest Income - St Johns	5.09	5.09
36990 · Miscellaneous Revenues	38.08	157.19
<b>Total Income</b>	<b>94,026.71</b>	<b>508,854.82</b>
<b>Gross Profit</b>	<b>94,026.71</b>	<b>508,854.82</b>
<b>Expense</b>		
<b>51000 · Personal Services</b>		
51100 · Supervisors Fees	120.63	248.76
51200 · Salary and Wages	20,547.80	75,895.11
51210 · Vacation	2,347.95	7,813.30
51220 · Sick	917.45	2,514.96
51230 · Holiday	4,026.80	6,698.00
52100 · FICA Taxes	1,714.60	5,725.32
52150 · Payroll Taxes - Medicare	401.00	1,339.00
52200 · Retirement	0.00	18,000.00
52300 · Life and Health Insurance		
52300 · Life and Health Insurance - Other	5,810.90	22,650.90
<b>Total 52300 · Life and Health Insurance</b>	<b>5,810.90</b>	<b>22,650.90</b>
52400 · Unemployment Compensation	580.63	583.29
52450 · Workers Compensation Insurance	1,727.00	1,727.00
52460 · Drug & Alcohol Testing	40.00	80.00
<b>Total 51000 · Personal Services</b>	<b>38,234.76</b>	<b>143,275.64</b>
<b>53000 · Operating Expenses</b>		
53131 · Services - Engineering	62.50	187.50
53132 · Vegetation Control	0.00	8,725.78
53154 · Legal	2,083.33	8,333.32
53155 · Legal Advertisement	0.00	208.11
53200 · Accounting	742.50	4,320.00
54000 · Travel & Per Diem	74.48	166.88
54100 · Telephone	309.61	2,498.03
54251 · Postage	120.77	188.08
54252 · Fuel & Oil	1,926.91	17,720.65
54300 · Utilities		
75168 · FPL	0.00	138.84
54300 · Utilities - Other	647.29	1,128.48
<b>Total 54300 · Utilities</b>	<b>647.29</b>	<b>1,267.32</b>
54600 · Shop Expense	6,605.47	9,023.68
54658 · Equipment Rental	0.00	433.92
54659 · Equipment Maintenance		
54659 · Equipment Maintenance - Other	3,555.13	14,737.28
<b>Total 54659 · Equipment Maintenance</b>	<b>3,555.13</b>	<b>14,737.28</b>
55152 · Office Supplies	343.65	2,861.17
55153 · Admin Fees, Licenses, Permits	0.00	2,675.00
55154 · Facility Maintenance & Repairs	2,439.29	3,053.91
55225 · Collection Expense-St Johns	911.18	4,805.57
55230 · Collection Discounts - SJC	2,767.60	18,652.57
55459 · Other Current Charges	174.23	575.91
<b>Total 53000 · Operating Expenses</b>	<b>22,763.94</b>	<b>100,434.68</b>

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**Flagler Estates Road and Water Control District**  
**Profit & Loss**  
**January 2015**

02/11/15

Accrual Basis

	<u>Jan 15</u>	<u>Oct '14 - Jan 15</u>
<b>56000 · Capital Outlay</b>		
<b>56466 · Drainage Control</b>	2,757.80	5,181.03
<b>56468 · Signage</b>	290.20	290.20
<b>Total 56000 · Capital Outlay</b>	<u>3,048.00</u>	<u>5,471.23</u>
<b>6560 · Payroll Expenses</b>	0.00	345.28
<b>66900 · Reconciliation Discrepancies</b>	0.00	-0.08
<b>Total Expense</b>	<u>64,046.70</u>	<u>249,526.75</u>
<b>Net Ordinary Income</b>	<u>29,980.01</u>	<u>259,328.07</u>
<b>Net Income</b>	<u><u>29,980.01</u></u>	<u><u>259,328.07</u></u>

## Flagler Estates Road and Water Control District

## Profit &amp; Loss

02/11/15

November 2014 through January 2015

Accrual Basis

	<u>Nov 14</u>	<u>Dec 14</u>	<u>Jan 15</u>	<u>TOTAL</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
31125 · Taxes - St Johns County	168,399.67	226,585.00	92,893.42	487,878.09
33825 · Excess Fees - St Johns County	71.05	0.00	992.54	1,063.59
34195 · Culvert Installation - Packages	0.00	2,102.07	0.00	2,102.07
34196 · Maintenance, Repairs & Damages	0.00	-300.00	0.00	-300.00
34197 · Copies, Maps and Other	4.50	0.00	22.50	27.00
34199 · Move On/Off Permit	0.00	85.00	0.00	85.00
36110 · Interest Earned Capital City	62.92	75.27	75.08	213.27
36120 · Interest Earned - SBA	14.02	15.05	0.00	29.07
36132 · Interest Income - St Johns	0.00	0.00	5.09	5.09
36990 · Miscellaneous Revenues	119.11	0.00	38.08	157.19
<b>Total Income</b>	<u>168,671.27</u>	<u>228,562.39</u>	<u>94,026.71</u>	<u>491,260.37</u>
<b>Gross Profit</b>	168,671.27	228,562.39	94,026.71	491,260.37
<b>Expense</b>				
51000 · Personal Services	26,233.73	44,311.78	38,234.76	108,780.27
53000 · Operating Expenses	22,762.01	25,474.97	22,763.94	71,000.92
56000 · Capital Outlay	1,757.50	665.73	3,048.00	5,471.23
6560 · Payroll Expenses	0.00	345.28	0.00	345.28
66900 · Reconciliation Discrepancies	0.00	0.02	0.00	0.02
<b>Total Expense</b>	<u>50,753.24</u>	<u>70,797.78</u>	<u>64,046.70</u>	<u>185,597.72</u>
<b>Net Ordinary Income</b>	<u>117,918.03</u>	<u>157,764.61</u>	<u>29,980.01</u>	<u>305,662.65</u>
<b>Net Income</b>	<u><u>117,918.03</u></u>	<u><u>157,764.61</u></u>	<u><u>29,980.01</u></u>	<u><u>305,662.65</u></u>

## Flagler Estates Road and Water Control District Profit & Loss

November 2014 through January 2015

	Nov 14	Dec 14	Jan 15	TOTAL
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
31125 · Taxes - St Johns County	168,399.67	226,585.00	92,893.42	487,878.09
33825 · Excess Fees - St Johns County	71.05	0.00	992.54	1,063.59
34195 · Culvert Installation - Packages	0.00	2,102.07	0.00	2,102.07
34196 · Maintenance, Repairs & Damages	0.00	-300.00	0.00	-300.00
34197 · Copies, Maps and Other	4.50	0.00	22.50	27.00
34199 · Move On/Off Permit	0.00	85.00	0.00	85.00
36110 · Interest Earned Capital City	62.92	75.27	75.08	213.27
36120 · Interest Earned - SBA	14.02	15.05	0.00	29.07
36132 · Interest Income - St Johns	0.00	0.00	5.09	5.09
36990 · Miscellaneous Revenues	119.11	0.00	38.08	157.19
<b>Total Income</b>	<u>168,671.27</u>	<u>228,562.39</u>	<u>94,026.71</u>	<u>491,260.37</u>
<b>Gross Profit</b>	168,671.27	228,562.39	94,026.71	491,260.37
<b>Expense</b>				
<b>51000 · Personal Services</b>				
51100 · Supervisors Fees	50.00	78.13	120.63	248.76
51200 · Salary and Wages	15,907.64	17,004.72	20,547.80	53,460.16
51210 · Vacation	1,816.72	612.55	2,347.95	4,777.22
51220 · Sick	145.16	313.65	917.45	1,376.26
51230 · Holiday	1,335.60	1,335.60	4,026.80	6,698.00
52100 · FICA Taxes	1,178.64	1,201.26	1,714.60	4,094.50
52150 · Payroll Taxes - Medicare	275.63	280.95	401.00	957.58
52200 · Retirement	0.00	18,000.00	0.00	18,000.00
52300 · Life and Health Insurance				
52300 · Life and Health Insurance - Other	5,483.30	5,483.30	5,810.90	16,777.50
<b>Total 52300 · Life and Health Insurance</b>	<u>5,483.30</u>	<u>5,483.30</u>	<u>5,810.90</u>	<u>16,777.50</u>
52400 · Unemployment Compensation	1.04	1.62	580.63	583.29
52450 · Workers Compensation Insurance	0.00	0.00	1,727.00	1,727.00
52460 · Drug & Alcohol Testing	40.00	0.00	40.00	80.00
<b>Total 51000 · Personal Services</b>	<u>26,233.73</u>	<u>44,311.78</u>	<u>38,234.76</u>	<u>108,780.27</u>
<b>53000 · Operating Expenses</b>				
53131 · Services - Engineering	0.00	125.00	62.50	187.50
53132 · Vegetation Control	0.00	414.12	0.00	414.12
53154 · Legal	2,083.33	2,083.33	2,083.33	6,249.99
53155 · Legal Advertisement	118.00	0.00	0.00	118.00
53200 · Accounting	1,620.00	607.50	742.50	2,970.00
54000 · Travel & Per Diem	28.00	30.80	74.48	133.28
54100 · Telephone	1,662.02	264.81	309.61	2,236.44
54251 · Postage	0.00	67.31	120.77	188.08
54252 · Fuel & Oil	4,071.75	3,448.68	1,926.91	9,447.34
54300 · Utilities				
75168 · FPL	0.00	138.84	0.00	138.84
54300 · Utilities - Other	20.47	153.99	647.29	821.75
<b>Total 54300 · Utilities</b>	<u>20.47</u>	<u>292.83</u>	<u>647.29</u>	<u>960.59</u>
54600 · Shop Expense	1,342.80	639.11	6,605.47	8,587.38
54659 · Equipment Maintenance				
54659 · Equipment Maintenance - Other	3,047.53	3,505.70	3,555.13	10,108.36
<b>Total 54659 · Equipment Maintenance</b>	<u>3,047.53</u>	<u>3,505.70</u>	<u>3,555.13</u>	<u>10,108.36</u>
55152 · Office Supplies	129.25	2,319.24	343.65	2,792.14
55154 · Facility Maintenance & Repairs	66.00	311.80	2,439.29	2,817.09
55225 · Collection Expense-St Johns	1,616.46	2,175.24	911.18	4,702.88
55230 · Collection Discounts - SJC	6,824.48	9,060.49	2,767.60	18,652.57
55459 · Other Current Charges	131.92	129.01	174.23	435.16
<b>Total 53000 · Operating Expenses</b>	<u>22,762.01</u>	<u>25,474.97</u>	<u>22,763.94</u>	<u>71,000.92</u>
<b>56000 · Capital Outlay</b>				
56466 · Drainage Control	1,757.50	665.73	2,757.80	5,181.03
56468 · Signage	0.00	0.00	290.20	290.20
<b>Total 56000 · Capital Outlay</b>	<u>1,757.50</u>	<u>665.73</u>	<u>3,048.00</u>	<u>5,471.23</u>
6560 · Payroll Expenses	0.00	345.28	0.00	345.28
66900 · Reconciliation Discrepancies	0.00	0.02	0.00	0.02
<b>Total Expense</b>	<u>50,753.24</u>	<u>70,797.78</u>	<u>64,046.70</u>	<u>185,597.72</u>
<b>Net Ordinary Income</b>	<u>117,918.03</u>	<u>157,764.61</u>	<u>29,980.01</u>	<u>305,662.65</u>
<b>Net Income</b>	<u><u>117,918.03</u></u>	<u><u>157,764.61</u></u>	<u><u>29,980.01</u></u>	<u><u>305,662.65</u></u>

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

	<u>Jan 15</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
31125 · Taxes - St Johns County	92,893.42	2,140.19	90,753.23
33825 · Excess Fees - St Johns County	992.54		
34197 · Copies, Maps and Other	22.50	0.00	22.50
36110 · Interest Earned Capital City	75.08	117.84	-42.76
36120 · Interest Earned - SBA	0.00	11.66	-11.66
36132 · Interest Income - St Johns	5.09	100.00	-94.91
36990 · Miscellaneous Revenues	38.08	12.30	25.78
<b>Total Income</b>	<u>94,026.71</u>	<u>2,381.99</u>	<u>91,644.72</u>
<b>Gross Profit</b>	94,026.71	2,381.99	91,644.72
<b>Expense</b>			
51000 · Personal Services	38,234.76	37,142.49	1,092.27
53000 · Operating Expenses	22,763.94	12,417.79	10,346.15
56000 · Capital Outlay	3,048.00		
<b>Total Expense</b>	<u>64,046.70</u>	<u>49,560.28</u>	<u>14,486.42</u>
<b>Net Ordinary Income</b>	<u>29,980.01</u>	<u>-47,178.29</u>	<u>77,158.30</u>
<b>Net Income</b>	<u><u>29,980.01</u></u>	<u><u>-47,178.29</u></u>	<u><u>77,158.30</u></u>



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

02/11/15

Accrual Basis

	Jan 15	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
31125 · Taxes - St Johns County	92,893.42	2,140.19	90,753.23
33825 · Excess Fees - St Johns County	992.54		
34197 · Copies, Maps and Other	22.50	0.00	22.50
36110 · Interest Earned Capital City	75.08	117.84	-42.76
36120 · Interest Earned - SBA	0.00	11.66	-11.66
36132 · Interest Income - St Johns	5.09	100.00	-94.91
36990 · Miscellaneous Revenues	38.08	12.30	25.78
<b>Total Income</b>	<u>94,026.71</u>	<u>2,381.99</u>	<u>91,644.72</u>
<b>Gross Profit</b>	94,026.71	2,381.99	91,644.72
<b>Expense</b>			
51000 · Personal Services			
51100 · Supervisors Fees	120.63	38.70	81.93
51200 · Salary and Wages	20,547.80	22,617.15	-2,069.35
51210 · Vacation	2,347.95	2,156.39	191.56
51220 · Sick	917.45	456.03	461.42
51230 · Holiday	4,026.80	2,711.97	1,314.83
51400 · Overtime Pay	0.00	137.40	-137.40
52100 · FICA Taxes	1,714.60	1,732.13	-17.53
52150 · Payroll Taxes - Medicare	401.00	405.10	-4.10
52300 · Life and Health Insurance			
52300 · Life and Health Insurance - Other	5,810.90	4,707.79	1,103.11
<b>Total 52300 · Life and Health Insurance</b>	<u>5,810.90</u>	<u>4,707.79</u>	<u>1,103.11</u>
52400 · Unemployment Compensation	580.63	331.68	248.95
52450 · Workers Compensation Insurance	1,727.00	1,848.15	-121.15
52460 · Drug & Alcohol Testing	40.00		
<b>Total 51000 · Personal Services</b>	<u>38,234.76</u>	<u>37,142.49</u>	<u>1,092.27</u>
53000 · Operating Expenses			
53131 · Services - Engineering	62.50	0.00	62.50
53154 · Legal	2,083.33	2,052.50	30.83
53200 · Accounting	742.50	889.10	-146.60
54000 · Travel & Per Diem	74.48	18.90	55.58
54100 · Telephone	309.61	248.50	61.11
54251 · Postage	120.77		
54252 · Fuel & Oil	1,926.91	6,016.00	-4,089.09
54300 · Utilities			
54300 · Utilities - Other	647.29	299.60	347.69
<b>Total 54300 · Utilities</b>	<u>647.29</u>	<u>299.60</u>	<u>347.69</u>
54600 · Shop Expense	6,605.47	285.60	6,319.87
54659 · Equipment Maintenance			
54659 · Equipment Maintenance - Other	3,555.13	1,849.50	1,705.63
<b>Total 54659 · Equipment Maintenance</b>	<u>3,555.13</u>	<u>1,849.50</u>	<u>1,705.63</u>
55152 · Office Supplies	343.65	394.80	-51.15
55154 · Facility Maintenance & Repairs	2,439.29	234.84	2,204.45
55225 · Collection Expense-St Johns	911.18	27.20	883.98
55230 · Collection Discounts - SJC	2,767.60	0.00	2,767.60
55459 · Other Current Charges	174.23	101.25	72.98
<b>Total 53000 · Operating Expenses</b>	<u>22,763.94</u>	<u>12,417.79</u>	<u>10,346.15</u>
56000 · Capital Outlay			
56466 · Drainage Control	2,757.80		
56468 · Signage	290.20		
<b>Total 56000 · Capital Outlay</b>	<u>3,048.00</u>		
<b>Total Expense</b>	<u>64,046.70</u>	<u>49,560.28</u>	<u>14,486.42</u>
<b>Net Ordinary Income</b>	<u>29,980.01</u>	<u>-47,178.29</u>	<u>77,158.30</u>
<b>Net Income</b>	<u><u>29,980.01</u></u>	<u><u>-47,178.29</u></u>	<u><u>77,158.30</u></u>

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

	<u>Oct '14 - Jan 15</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
31125 · Taxes - St Johns County	496,486.97	501,755.68	-5,268.71
33825 · Excess Fees - St Johns County	6,742.12		
34195 · Culvert Installation - Packages	5,330.71	460.75	4,869.96
34196 · Maintenance, Repairs & Damages	-300.00	0.00	-300.00
34197 · Copies, Maps and Other	27.00	70.82	-43.82
34199 · Move On/Off Permit	85.00	75.00	10.00
36110 · Interest Earned Capital City	277.11	403.56	-126.45
36120 · Interest Earned - SBA	43.63	85.66	-42.03
36132 · Interest Income - St Johns	5.09	100.00	-94.91
36990 · Miscellaneous Revenues	157.19	104.46	52.73
<b>Total Income</b>	<u>508,854.82</u>	<u>503,055.93</u>	<u>5,798.89</u>
<b>Gross Profit</b>	508,854.82	503,055.93	5,798.89
<b>Expense</b>			
51000 · Personal Services	143,275.64	160,967.59	-17,691.95
53000 · Operating Expenses	100,434.68	96,439.89	3,994.79
56000 · Capital Outlay	5,471.23	49,000.00	-43,528.77
6560 · Payroll Expenses	345.28		
66900 · Reconciliation Discrepancies	-0.08		
<b>Total Expense</b>	<u>249,526.75</u>	<u>306,407.48</u>	<u>-56,880.73</u>
<b>Net Ordinary Income</b>	<u>259,328.07</u>	<u>196,648.45</u>	<u>62,679.62</u>
<b>Net Income</b>	<u><u>259,328.07</u></u>	<u><u>196,648.45</u></u>	<u><u>62,679.62</u></u>

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

	Oct '14 - Jan 15	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
31125 - Taxes - St Johns County	496,486.97	501,755.68	-5,268.71
33825 - Excess Fees - St Johns County	6,742.12		
34195 - Culvert Installation - Packages	5,330.71	460.75	4,869.96
34196 - Maintenance, Repairs & Damages	-300.00	0.00	-300.00
34197 - Copies, Maps and Other	27.00	70.82	-43.82
34199 - Move On/Off Permit	85.00	75.00	10.00
36110 - Interest Earned Capital City	277.11	403.56	-126.45
36120 - Interest Earned - SBA	43.63	85.66	-42.03
36132 - Interest Income - St Johns	5.09	100.00	-94.91
36990 - Miscellaneous Revenues	157.19	104.46	52.73
<b>Total Income</b>	<b>508,854.82</b>	<b>503,055.93</b>	<b>5,798.89</b>
<b>Gross Profit</b>	<b>508,854.82</b>	<b>503,055.93</b>	<b>5,798.89</b>
<b>Expense</b>			
<b>51000 - Personal Services</b>			
51100 - Supervisors Fees	248.76	231.48	17.28
51200 - Salary and Wages	75,895.11	89,952.71	-14,057.60
51210 - Vacation	7,813.30	5,695.01	2,118.29
51220 - Sick	2,514.96	1,458.96	1,056.00
51230 - Holiday	6,698.00	6,946.83	-248.83
51400 - Overtime Pay	0.00	549.56	-549.56
52100 - FICA Taxes	5,725.32	6,512.05	-786.73
52150 - Payroll Taxes - Medicare	1,339.00	1,523.01	-184.01
52200 - Retirement	18,000.00	18,000.00	0.00
52300 - Life and Health Insurance			
52300 - Life and Health Insurance - Other	22,650.90	21,255.65	1,395.25
<b>Total 52300 - Life and Health Insurance</b>	<b>22,650.90</b>	<b>21,255.65</b>	<b>1,395.25</b>
52400 - Unemployment Compensation	583.29	1,449.73	-866.44
52450 - Workers Compensation Insurance	1,727.00	7,392.60	-5,665.60
52460 - Drug & Alcohol Testing	80.00		
<b>Total 51000 - Personal Services</b>	<b>143,275.64</b>	<b>160,967.59</b>	<b>-17,691.95</b>
<b>53000 - Operating Expenses</b>			
53131 - Services - Engineering	187.50	457.28	-269.78
53132 - Vegetation Control	8,725.78	0.00	8,725.78
53154 - Legal	8,333.32	8,210.00	123.32
53155 - Legal Advertisement	208.11	118.20	89.91
53200 - Accounting	4,320.00	6,050.30	-1,730.30
54000 - Travel & Per Diem	166.88	408.30	-241.42
54010 - Continuing Education & Seminars	0.00	760.88	-760.88
54100 - Telephone	2,498.03	1,078.70	1,419.33
54251 - Postage	188.08	5,000.00	-4,811.92
54252 - Fuel & Oil	17,720.65	23,288.00	-5,567.35
54300 - Utilities			
75168 - FPL	138.84		
54300 - Utilities - Other	1,128.48	1,306.00	-177.52
<b>Total 54300 - Utilities</b>	<b>1,267.32</b>	<b>1,306.00</b>	<b>-38.68</b>
54600 - Shop Expense	9,023.68	5,799.60	3,224.08
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	14,737.28	11,700.00	3,037.28
<b>Total 54659 - Equipment Maintenance</b>	<b>14,737.28</b>	<b>13,700.00</b>	<b>1,037.28</b>
55152 - Office Supplies	2,861.17	672.00	2,189.17
55153 - Admin Fees, Licenses, Permits	2,675.00	2,107.80	567.20
55154 - Facility Maintenance & Repairs	3,053.91	1,115.68	1,938.23
55225 - Collection Expense-St Johns	4,805.57	4,958.40	-152.83
55230 - Collection Discounts - SJC	18,652.57	18,808.75	-156.18
55459 - Other Current Charges	575.91	1,600.00	-1,024.09
<b>Total 53000 - Operating Expenses</b>	<b>100,434.68</b>	<b>96,439.89</b>	<b>3,994.79</b>
<b>56000 - Capital Outlay</b>			
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	0.00	10,000.00	-10,000.00
56468 - Signage	290.20	1,000.00	-709.80
<b>Total 56000 - Capital Outlay</b>	<b>5,471.23</b>	<b>49,000.00</b>	<b>-43,528.77</b>

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Accrual Basis

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

	<u>Oct '14 - Jan 15</u>	<u>Budget</u>	<u>\$ Over Budget</u>
6560 - Payroll Expenses	345.28		
66900 - Reconciliation Discrepancies	-0.08		
<b>Total Expense</b>	<u>249,526.75</u>	<u>306,407.48</u>	<u>-56,880.73</u>
<b>Net Ordinary Income</b>	<u>259,328.07</u>	<u>196,648.45</u>	<u>62,679.62</u>
<b>Net Income</b>	<u><u>259,328.07</u></u>	<u><u>196,648.45</u></u>	<u><u>62,679.62</u></u>

**FERWCD - Capital Projects Fund**  
**Balance Sheet**  
As of January 31, 2015

	<u>Jan 31, 15</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
10120 - CCB Capital Improvement Fund	520,693.44
<b>Total Checking/Savings</b>	<u>520,693.44</u>
<b>Other Current Assets</b>	
12000 - Due From General Fund	29,399.10
<b>Total Other Current Assets</b>	<u>29,399.10</u>
<b>Total Current Assets</b>	<u>550,092.54</u>
<b>TOTAL ASSETS</b>	<b><u>550,092.54</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
32000 - Retained Earnings-Fund Balance	554,385.08
Net Income	<u>-4,292.54</u>
<b>Total Equity</b>	<u>550,092.54</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>550,092.54</u></b>

**FERWCD - Capital Projects Fund**  
**Profit & Loss**  
 January 2015

	Jan 15	Oct '14 - Jan 15
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
31125 · CIP Assessment Collections	30,573.36	162,107.82
36120 · Interest Income - CCB	20.29	80.62
<b>Total Income</b>	30,593.65	162,188.44
<b>Expense</b>		
53131 · Engineering Services	0.00	500.00
55230 · SJC - Collection Exp	-323.48	744.13
55235 · SJC Assessment Discount	901.99	6,079.04
55275 · Collection Expense	272.11	-90.67
56460 · Paving and Stabilization	0.00	158,925.00
<b>Total Expense</b>	850.62	166,157.50
<b>Net Ordinary Income</b>	29,743.03	-3,969.06
<b>Other Income/Expense</b>		
<b>Other Income</b>		
31130 · Excess Fees - SJC	-323.48	-323.48
<b>Total Other Income</b>	-323.48	-323.48
<b>Net Other Income</b>	-323.48	-323.48
<b>Net Income</b>	<b>29,419.55</b>	<b>-4,292.54</b>

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

	<u>Oct '14 - Jan 15</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
31125 · CIP Assessment Collections	162,107.82	258,350.00	-96,242.18
36120 · Interest Income - CCB	80.62		
<b>Total Income</b>	<u>162,188.44</u>	<u>258,350.00</u>	<u>-96,161.56</u>
<b>Expense</b>			
53131 · Engineering Services	500.00		
55230 · SJC - Collection Exp	744.13		
55235 · SJC Assessment Discount	6,079.04		
55275 · Collection Expense	-90.67		
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>166,157.50</u>	<u>370,000.00</u>	<u>-203,842.50</u>
<b>Net Ordinary Income</b>	-3,969.06	-111,650.00	107,680.94
<b>Other Income/Expense</b>			
<b>Other Income</b>			
31130 · Excess Fees - SJC	-323.48		
<b>Total Other Income</b>	<u>-323.48</u>		
<b>Net Other Income</b>	<u>-323.48</u>	0.00	<u>-323.48</u>
<b>Net Income</b>	<u><u>-4,292.54</u></u>	<u><u>-111,650.00</u></u>	<u><u>107,357.46</u></u>