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09/11/14
Accrual Basis

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

	Aug 31, 14
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	1,707,013.16
10126 · State Board of Admin - B Pool	601.83
Total Checking/Savings	1,707,614.99
Accounts Receivable	
12000 · Accounts Receivable	663.75
Total Accounts Receivable	663.75
Other Current Assets	
15500 · Prepaid Expenses	33,474.00
Total Other Current Assets	33,474.00
Total Current Assets	1,741,752.74
Other Assets	
15700 · Inventory	54,108.52
Total Other Assets	54,108.52
TOTAL ASSETS	**1,795,861.26**
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	4,124.03
21825 · Child Support Payable	-258.59
Total Other Current Liabilities	16,404.06
Total Current Liabilities	16,147.79
Total Liabilities	16,147.79
Equity	
27000 · Fund Balance - Reserved for Inv	54,108.52
27100 · Fund Balance - Undesignated	1,603,358.56
Net Income	122,246.39
Total Equity	1,779,713.47
TOTAL LIABILITIES & EQUITY	**1,795,861.26**

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09/11/14
Accrual Basis

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

		Aug 31, 14
ASSETS		
Current Assets		
Checking/Savings		
10000 · CASH		
10100 · Cash-CCB General Fund-5401	835,774.46	
10105 · CCB Emergency Reserve-3101	452,275.45	
10110 · CCB Operating Reserve-5601	311,197.26	
10125 · Cash - State Board of Admin	107,264.31	
10200 · Petty Cash	501.68	
Total 10000 · CASH		1,707,013.16
10126 · State Board of Admin - B Pool		
10127 · Valuation Analysis	-690.11	
10126 · State Board of Admin - B Pool - Other	1,291.94	
Total 10126 · State Board of Admin - B Pool		601.83
Total Checking/Savings		1,707,614.99
Accounts Receivable		
12000 · Accounts Receivable		663.75
Total Accounts Receivable		663.75
Other Current Assets		
15500 · Prepaid Expenses		33,474.00
Total Other Current Assets		33,474.00
Total Current Assets		1,741,752.74
Other Assets		
15700 · Inventory		54,108.52
Total Other Assets		54,108.52
TOTAL ASSETS		**1,795,861.26**
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	4,124.03	
Total 2100 · Payroll Liabilities		4,124.03
21825 · Child Support Payable		-258.59
Total Other Current Liabilities		16,404.06
Total Current Liabilities		16,147.79
Total Liabilities		16,147.79
Equity		
27000 · Fund Balance - Reserved for Inv		54,108.52
27100 · Fund Balance - Undesignated		1,603,358.56
Net Income		122,246.39
Total Equity		1,779,713.47
TOTAL LIABILITIES & EQUITY		**1,795,861.26**

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09/11/14

Accrual Basis

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

	Aug 14	Oct '13 - Aug 14
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	0.00	763,781.97
33825 · Excess Fees - St Johns County	0.00	6,946.19
34190 · Culvert Permit Fees	0.00	500.00
34195 · Culvert Installation - Packages	2,506.29	9,969.72
34196 · Maintenance, Repairs & Damages	71.80	71.80
34197 · Copies, Maps and Other	0.00	676.46
34199 · Move On/Off Permit	0.00	170.00
36110 · Interest Earned Capital City	69.68	1,153.53
36120 · Interest Earned - SBA	981.29	3,333.50
36132 · Interest Income - St Johns	0.00	3.21
36990 · Miscellaneous Revenues	0.00	-1,864.12
Total Income	3,629.06	784,742.26
Gross Profit	3,629.06	784,742.26
Expense		
51000 · Personal Services	27,412.92	367,791.06
53000 · Operating Expenses	17,598.29	253,347.25
56000 · Capital Outlay	0.00	41,216.54
6560 · Payroll Expenses	0.00	140.00
66900 · Reconciliation Discrepancies	0.00	1.02
Total Expense	45,011.21	662,495.87
Net Ordinary Income	-41,382.15	122,246.39
Net Income	**-41,382.15**	**122,246.39**

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

	Aug 14	Oct '13 - Aug 14
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	0.00	763,781.97
33825 · Excess Fees - St Johns County	0.00	6,946.19
34190 · Culvert Permit Fees	0.00	500.00
34195 · Culvert Installation - Packages	2,506.29	9,969.72
34196 · Maintenance, Repairs & Damages	71.80	71.80
34197 · Copies, Maps and Other	0.00	676.46
34199 · Move On/Off Permit	0.00	170.00
36110 · Interest Earned Capital City	69.68	1,153.53
36120 · Interest Earned - SBA	981.29	3,333.50
36132 · Interest Income - St Johns	0.00	3.21
36990 · Miscellaneous Revenues	0.00	-1,864.12
Total Income	3,629.06	784,742.26
Gross Profit	3,629.06	784,742.26
Expense		
51000 · Personal Services		
51100 · Supervisors Fees	75.01	876.94
51200 · Salary and Wages	18,185.79	228,870.58
51210 · Vacation	344.10	9,567.26
51220 · Sick	1,745.10	3,875.68
51230 · Holiday	0.00	9,018.80
52100 · FICA Taxes	1,246.54	15,475.11
52150 · Payroll Taxes - Medicare	291.51	3,619.16
52200 · Retirement	0.00	18,000.00
52300 · Life and Health Insurance		
52300 · Life and Health Insurance - Other	5,483.30	60,393.21
Total 52300 · Life and Health Insurance	5,483.30	60,393.21
52400 · Unemployment Compensation	1.57	4,837.54
52450 · Workers Compensation Insurance	0.00	13,136.78
52460 · Drug & Alcohol Testing	40.00	120.00
Total 51000 · Personal Services	27,412.92	367,791.06
53000 · Operating Expenses		
53131 · Services - Engineering	0.00	437.50
53132 · Vegetation Control	0.00	15,886.16
53133 · Surveying	0.00	1,650.00
53154 · Legal	2,083.33	23,291.63
53155 · Legal Advertisement	0.00	584.53
53200 · Accounting	742.50	15,273.74
53225 · Auditing	0.00	8,229.14
54000 · Travel & Per Diem	53.48	1,672.80
54010 · Continuing Education & Seminars	0.00	1,277.84
54100 · Telephone	160.62	4,468.79
54251 · Postage	0.00	166.60
54252 · Fuel & Oil	5,468.60	60,399.84
54300 · Utilities	0.00	3,532.26
54500 · Insurance	0.00	617.94
54600 · Shop Expense	445.12	7,282.00
54658 · Equipment Rental	0.00	363.92
54659 · Equipment Maintenance		
54660 · Computers	0.00	722.80
54659 · Equipment Maintenance - Other	8,177.63	54,020.60
Total 54659 · Equipment Maintenance	8,177.63	54,743.40

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

	Aug 14	Oct '13 - Aug 14
55152 · Office Supplies	238.33	3,251.11
55153 · Admin Fees, Licenses, Permits	0.00	826.96
55154 · Facility Maintenance & Repairs	66.00	2,448.89
55155 · Publishing & Printing	0.00	4,468.27
55225 · Collection Expense-St Johns	0.00	7,471.40
55230 · Collection Discounts - SJC	0.00	20,110.13
55275 · Collection Expense - SJPA	0.00	11,096.55
55459 · Other Current Charges	162.68	3,795.85
Total 53000 · Operating Expenses	17,598.29	253,347.25
56000 · Capital Outlay		
56464 · Machinery & Equipment	0.00	29,313.15
56466 · Drainage Control	0.00	11,903.39
Total 56000 · Capital Outlay	0.00	41,216.54
6560 · Payroll Expenses	0.00	140.00
66900 · Reconciliation Discrepancies	0.00	1.02
Total Expense	45,011.21	662,495.87
Net Ordinary Income	-41,382.15	122,246.39
Net Income	**-41,382.15**	**122,246.39**

Flagler Estates Road and Water Control District
Profit & Loss
June through August 2014

	Jun 14	Jul 14	Aug 14	TOTAL
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	66,946.58	5,588.41	0.00	72,534.99
33825 · Excess Fees - St Johns County	2,008.60	1,577.30	0.00	3,585.90
34190 · Culvert Permit Fees	125.00	125.00	0.00	250.00
34195 · Culvert Installation - Packages	0.00	1,266.37	2,506.29	3,772.66
34196 · Maintenance, Repairs & Damages	0.00	0.00	71.80	71.80
34197 · Copies, Maps and Other	0.00	2.25	0.00	2.25
36110 · Interest Earned Capital City	112.84	112.78	69.68	295.30
36120 · Interest Earned - SBA	14.11	305.53	981.29	1,300.93
36990 · Miscellaneous Revenues	0.00	-41.35	0.00	-41.35
Total Income	69,207.13	8,936.29	3,629.06	81,772.48
Gross Profit	69,207.13	8,936.29	3,629.06	81,772.48
Expense				
51000 · Personal Services	31,298.57	35,386.72	27,412.92	94,098.21
53000 · Operating Expenses	19,706.68	36,755.06	17,598.29	74,060.03
56000 · Capital Outlay	3,560.36	-333.85	0.00	3,226.51
66900 · Reconciliation Discrepancies	0.00	1.00	0.00	1.00
Total Expense	54,565.61	71,808.93	45,011.21	171,385.75
Net Ordinary Income	14,641.52	-62,872.64	-41,382.15	-89,613.27
Net Income	**14,641.52**	**-62,872.64**	**-41,382.15**	**-89,613.27**

Flagler Estates Road and Water Control District
Profit & Loss
June through August 2014

	Jun 14	Jul 14	Aug 14	TOTAL
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	66,946.58	5,588.41	0.00	72,534.99
33825 · Excess Fees - St Johns County	2,008.60	1,577.30	0.00	3,585.90
34190 · Culvert Permit Fees	125.00	125.00	0.00	250.00
34195 · Culvert Installation - Packages	0.00	1,266.37	2,506.29	3,772.66
34196 · Maintenance, Repairs & Damages	0.00	0.00	71.80	71.80
34197 · Copies, Maps and Other	0.00	2.25	0.00	2.25
36110 · Interest Earned Capital City	112.84	112.78	69.68	295.30
36120 · Interest Earned - SBA	14.11	305.53	981.29	1,300.93
36990 · Miscellaneous Revenues	0.00	-41.35	0.00	-41.35
Total Income	69,207.13	8,936.29	3,629.06	81,772.48
Gross Profit	69,207.13	8,936.29	3,629.06	81,772.48
Expense				
51000 · Personal Services				
51100 · Supervisors Fees	150.00	40.63	75.01	265.64
51200 · Salary and Wages	21,249.76	24,893.11	18,185.79	64,328.66
51210 · Vacation	713.75	386.87	344.10	1,444.72
51220 · Sick	0.00	14.28	1,745.10	1,759.38
51230 · Holiday	0.00	1,315.60	0.00	1,315.60
52100 · FICA Taxes	1,355.84	1,633.35	1,246.54	4,235.73
52150 · Payroll Taxes - Medicare	317.09	382.02	291.51	990.62
52300 · Life and Health Insurance				
52300 · Life and Health Insurance - Other	6,138.50	5,218.20	5,483.30	16,840.00
Total 52300 · Life and Health Insurance	6,138.50	5,218.20	5,483.30	16,840.00
52400 · Unemployment Compensation	61.21	1,502.66	1.57	1,565.44
52450 · Workers Compensation Insurance	1,312.42	0.00	0.00	1,312.42
52460 · Drug & Alcohol Testing	0.00	0.00	40.00	40.00
Total 51000 · Personal Services	31,298.57	35,386.72	27,412.92	94,098.21
53000 · Operating Expenses				
53131 · Services - Engineering	0.00	375.00	0.00	375.00
53132 · Vegetation Control	2,868.50	5,241.91	0.00	8,110.41
53154 · Legal	0.00	4,541.66	2,083.33	6,624.99
53200 · Accounting	3,359.99	0.00	742.50	4,102.49
53225 · Auditing	1,429.14	6,800.00	0.00	8,229.14
54000 · Travel & Per Diem	521.71	149.52	53.48	724.71
54100 · Telephone	260.12	379.36	160.62	800.10
54252 · Fuel & Oil	6,362.66	5,162.00	5,468.60	16,993.26
54300 · Utilities	700.77	410.60	0.00	1,111.37
54600 · Shop Expense	588.91	869.03	445.12	1,903.06
54659 · Equipment Maintenance				
54659 · Equipment Maintenance - Other	2,093.03	11,859.11	8,177.63	22,129.77
Total 54659 · Equipment Maintenance	2,093.03	11,859.11	8,177.63	22,129.77
55152 · Office Supplies	39.07	492.15	238.33	769.55
55154 · Facility Maintenance & Repairs	479.24	243.88	66.00	789.12
55225 · Collection Expense-St Johns	689.55	71.65	0.00	761.20
55459 · Other Current Charges	313.99	159.19	162.68	635.86
Total 53000 · Operating Expenses	19,706.68	36,755.06	17,598.29	74,060.03
56000 · Capital Outlay				
56464 · Machinery & Equipment	0.00	-333.85	0.00	-333.85
56466 · Drainage Control	3,560.36	0.00	0.00	3,560.36
Total 56000 · Capital Outlay	3,560.36	-333.85	0.00	3,226.51
66900 · Reconciliation Discrepancies	0.00	1.00	0.00	1.00
Total Expense	54,565.61	71,808.93	45,011.21	171,385.75
Net Ordinary Income	14,641.52	-62,872.64	-41,382.15	-89,613.27
Net Income	**14,641.52**	**-62,872.64**	**-41,382.15**	**-89,613.27**

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

	Aug 14	Budget	$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	0.00	5,786.45	-5,786.45
34190 · Culvert Permit Fees	0.00	54.07	-54.07
34195 · Culvert Installation - Packages	2,506.29	203.60	2,302.69
34196 · Maintenance, Repairs & Damages	71.80	0.00	71.80
34197 · Copies, Maps and Other	0.00	0.00	0.00
34199 · Move On/Off Permit	0.00	0.00	0.00
36110 · Interest Earned Capital City	69.68	85.08	-15.40
36120 · Interest Earned - SBA	981.29	15.58	965.71
36132 · Interest Income - St Johns	0.00	0.00	0.00
36990 · Miscellaneous Revenues	0.00	16.66	-16.66
Total Income	3,629.06	6,161.44	-2,532.38
Gross Profit	3,629.06	6,161.44	-2,532.38
Expense			
51000 · Personal Services	27,412.92	36,227.40	-8,814.48
53000 · Operating Expenses	17,598.29	21,888.85	-4,290.56
56000 · Capital Outlay	0.00	0.00	0.00
Total Expense	45,011.21	58,116.25	-13,105.04
Net Ordinary Income	-41,382.15	-51,954.81	10,572.66
Net Income	**-41,382.15**	**-51,954.81**	**10,572.66**

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

	Aug 14	Budget	$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	0.00	5,786.45	-5,786.45
34190 · Culvert Permit Fees	0.00	54.07	-54.07
34195 · Culvert Installation - Packages	2,506.29	203.60	2,302.69
34196 · Maintenance, Repairs & Damages	71.80	0.00	71.80
34197 · Copies, Maps and Other	0.00	0.00	0.00
34199 · Move On/Off Permit	0.00	0.00	0.00
36110 · Interest Earned Capital City	69.68	85.08	-15.40
36120 · Interest Earned - SBA	981.29	15.58	965.71
36132 · Interest Income - St Johns	0.00	0.00	0.00
36990 · Miscellaneous Revenues	0.00	16.66	-16.66
Total Income	3,629.06	6,161.44	-2,532.38
Gross Profit	3,629.06	6,161.44	-2,532.38
Expense			
51000 · Personal Services			
51100 · Supervisors Fees	75.01		
51200 · Salary and Wages	18,185.79	27,219.03	-9,033.24
51210 · Vacation	344.10	554.75	-210.65
51220 · Sick	1,745.10	523.87	1,221.23
51230 · Holiday	0.00	0.00	0.00
51400 · Overtime Pay	0.00	131.75	-131.75
52100 · FICA Taxes	1,246.54	1,773.49	-526.95
52150 · Payroll Taxes - Medicare	291.51	414.77	-123.26
52300 · Life and Health Insurance			
52300 · Life and Health Insurance - Other	5,483.30	5,601.97	-118.67
Total 52300 · Life and Health Insurance	5,483.30	5,601.97	-118.67
52400 · Unemployment Compensation	1.57	7.77	-6.20
52450 · Workers Compensation Insurance	0.00	0.00	0.00
52460 · Drug & Alcohol Testing	40.00		
Total 51000 · Personal Services	27,412.92	36,227.40	-8,814.48
53000 · Operating Expenses			
53131 · Services - Engineering	0.00	586.00	-586.00
53132 · Vegetation Control	0.00	0.00	0.00
53154 · Legal	2,083.33	2,062.50	20.83
53155 · Legal Advertisement	0.00	112.80	-112.80
53200 · Accounting	742.50	1,453.50	-711.00
53225 · Auditing	0.00	0.00	0.00
54000 · Travel & Per Diem	53.48	80.90	-27.42
54010 · Continuing Education & Seminars	0.00	0.00	0.00
54100 · Telephone	160.62	405.00	-244.38
54251 · Postage	0.00	19.20	-19.20
54252 · Fuel & Oil	5,468.60	9,970.50	-4,501.90
54300 · Utilities	0.00	446.50	-446.50
54500 · Insurance	0.00	0.00	0.00
54600 · Shop Expense	445.12	1,805.40	-1,360.28
54659 · Equipment Maintenance			
54660 · Computers	0.00	115.60	-115.60
54659 · Equipment Maintenance - Other	8,177.63	2,349.50	5,828.13
Total 54659 · Equipment Maintenance	8,177.63	2,465.10	5,712.53
55152 · Office Supplies	238.33	398.80	-160.47
55153 · Admin Fees, Licenses, Permits	0.00	1,150.80	-1,150.80
55154 · Facility Maintenance & Repairs	66.00	462.30	-396.30
55155 · Publishing & Printing	0.00	375.00	-375.00
55225 · Collection Expense-St Johns	0.00	72.80	-72.80
55230 · Collection Discounts - SJC	0.00	0.00	0.00
55275 · Collection Expense - SJPA	0.00	0.00	0.00
55459 · Other Current Charges	162.68	21.75	140.93
Total 53000 · Operating Expenses	17,598.29	21,888.85	-4,290.56
56000 · Capital Outlay			
56466 · Drainage Control	0.00	0.00	0.00
Total 56000 · Capital Outlay	0.00	0.00	0.00
Total Expense	45,011.21	58,116.25	-13,105.04
Net Ordinary Income	-41,382.15	-51,954.81	10,572.66
Net Income	**-41,382.15**	**-51,954.81**	**10,572.66**

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

	Oct '13 - Aug 14	Budget	$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	763,781.97	792,663.00	-28,881.03
33825 · Excess Fees - St Johns County	6,946.19		
34190 · Culvert Permit Fees	500.00	125.00	375.00
34195 · Culvert Installation - Packages	9,969.72	3,796.40	6,173.32
34196 · Maintenance, Repairs & Damages	71.80	750.00	-678.20
34197 · Copies, Maps and Other	676.46	50.00	626.46
34199 · Move On/Off Permit	170.00	107.14	62.86
36110 · Interest Earned Capital City	1,153.53	1,120.56	32.97
36120 · Interest Earned - SBA	3,333.50	171.38	3,162.12
36132 · Interest Income - St Johns	3.21	100.00	-96.79
36990 · Miscellaneous Revenues	-1,864.12	183.26	-2,047.38
Total Income	784,742.26	799,066.74	-14,324.48
Gross Profit	784,742.26	799,066.74	-14,324.48
Expense			
51000 · Personal Services	367,791.06	381,601.83	-13,810.77
53000 · Operating Expenses	253,347.25	267,418.70	-14,071.45
56000 · Capital Outlay	41,216.54	80,000.00	-38,783.46
6560 · Payroll Expenses	140.00		
66900 · Reconciliation Discrepancies	1.02		
Total Expense	662,495.87	729,020.53	-66,524.66
Net Ordinary Income	122,246.39	70,046.21	52,200.18
Net Income	**122,246.39**	**70,046.21**	**52,200.18**

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

	Oct '13 - Aug 14	Budget	$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	763,781.97	792,663.00	-28,881.03
33825 · Excess Fees - St Johns County	6,946.19		
34190 · Culvert Permit Fees	500.00	125.00	375.00
34195 · Culvert Installation - Packages	9,969.72	3,796.40	6,173.32
34196 · Maintenance, Repairs & Damages	71.80	750.00	-678.20
34197 · Copies, Maps and Other	676.46	50.00	626.46
34199 · Move On/Off Permit	170.00	107.14	62.86
36110 · Interest Earned Capital City	1,153.53	1,120.56	32.97
36120 · Interest Earned - SBA	3,333.50	171.38	3,162.12
36132 · Interest Income - St Johns	3.21	100.00	-96.79
36990 · Miscellaneous Revenues	-1,864.12	183.26	-2,047.38
Total Income	784,742.26	799,066.74	-14,324.48
Gross Profit	784,742.26	799,066.74	-14,324.48
Expense			
51000 · Personal Services			
51100 · Supervisors Fees	876.94		
51200 · Salary and Wages	228,870.58	241,836.58	-12,966.00
51210 · Vacation	9,567.26	12,271.65	-2,704.39
51220 · Sick	3,875.68	4,103.89	-228.21
51230 · Holiday	9,018.80	9,631.62	-612.82
51400 · Overtime Pay	0.00	1,449.25	-1,449.25
52100 · FICA Taxes	15,475.11	16,707.48	-1,232.37
52150 · Payroll Taxes - Medicare	3,619.16	3,907.41	-288.25
52200 · Retirement	18,000.00	18,000.00	0.00
52300 · Life and Health Insurance			
52300 · Life and Health Insurance - Other	60,393.21	59,918.04	475.17
Total 52300 · Life and Health Insurance	60,393.21	59,918.04	475.17
52400 · Unemployment Compensation	4,837.54	2,280.99	2,556.55
52450 · Workers Compensation Insurance	13,136.78	11,494.92	1,641.86
52460 · Drug & Alcohol Testing	120.00		
Total 51000 · Personal Services	367,791.06	381,601.83	-13,810.77
53000 · Operating Expenses			
53131 · Services - Engineering	437.50	9,219.00	-8,781.50
53132 · Vegetation Control	15,886.16	14,666.00	1,220.16
53133 · Surveying	1,650.00	0.00	1,650.00
53134 · Environmental Services	0.00	0.00	0.00
53154 · Legal	23,291.63	22,937.50	354.13
53155 · Legal Advertisement	584.53	1,232.70	-648.17
53200 · Accounting	15,273.74	17,829.60	-2,555.86
53225 · Auditing	8,229.14	9,000.00	-770.86
54000 · Travel & Per Diem	1,672.80	943.70	729.10
54010 · Continuing Education & Seminars	1,277.84	1,500.00	-222.16
54100 · Telephone	4,468.79	4,711.00	-242.21
54251 · Postage	166.60	2,000.00	-1,833.40
54252 · Fuel & Oil	60,399.84	73,933.00	-13,533.16
54300 · Utilities	3,532.26	4,476.90	-944.64
54500 · Insurance	617.94	1,155.00	-537.06
54600 · Shop Expense	7,282.00	16,830.00	-9,548.00
54658 · Equipment Rental	363.92	1,500.00	-1,136.08
54659 · Equipment Maintenance			
54660 · Computers	722.80	2,000.00	-1,277.20
54659 · Equipment Maintenance - Other	54,020.60	31,997.60	22,023.00
Total 54659 · Equipment Maintenance	54,743.40	33,997.60	20,745.80
55152 · Office Supplies	3,251.11	3,400.80	-149.69
55153 · Admin Fees, Licenses, Permits	826.96	1,500.00	-673.04
55154 · Facility Maintenance & Repairs	2,448.89	2,726.40	-277.51
55155 · Publishing & Printing	4,468.27	4,125.00	343.27
55225 · Collection Expense-St Johns	7,471.40	7,000.00	471.40
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	3,795.85	534.50	3,261.35
Total 53000 · Operating Expenses	253,347.25	267,418.70	-14,071.45
56000 · Capital Outlay			
56464 · Machinery & Equipment	29,313.15	30,000.00	-686.85
56466 · Drainage Control	11,903.39	20,000.00	-8,096.61
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	41,216.54	80,000.00	-38,783.46

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

	Oct '13 - Aug 14	Budget	$ Over Budget
6560 · Payroll Expenses	140.00		
66900 · Reconciliation Discrepancies	1.02		
Total Expense	662,495.87	729,020.53	-66,524.66
Net Ordinary Income	122,246.39	70,046.21	52,200.18
Net Income	**122,246.39**	**70,046.21**	**52,200.18**

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

	Aug 31, 14
ASSETS	
Current Assets	
Checking/Savings	
10120 · CCB Capital Improvement Fund	554,362.46
Total Checking/Savings	554,362.46
Other Current Assets	
12000 · Due From General Fund	-0.16
Total Other Current Assets	-0.16
Total Current Assets	554,362.30
TOTAL ASSETS	**554,362.30**
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings-Fund Balance	311,960.56
Net Income	242,401.74
Total Equity	554,362.30
TOTAL LIABILITIES & EQUITY	**554,362.30**

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Accrual Basis

FERWCD - Capital Projects Fund
Profit & Loss
August 2014

	Aug 14	Oct '13 - Aug 14
Ordinary Income/Expense		
Income		
31125 · CIP Assessment Collections	0.00	249,438.31
36120 · Interest Income - CCB	23.46	204.34
Total Income	23.46	249,642.65
Expense		
55230 · SJC - Collection Exp	0.00	-787.05
55235 · SJC Assessment Discount	0.00	6,572.22
55275 · Collection Expense	0.00	1,455.74
Total Expense	0.00	7,240.91
Net Ordinary Income	23.46	242,401.74
Net Income	**23.46**	**242,401.74**