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Accrual Basis

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

	Jul 31, 14
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	1,763,299.65
10126 · State Board of Admin - B Pool	892.94
Total Checking/Savings	1,764,192.59
Other Current Assets	
15500 · Prepaid Expenses	33,474.00
Total Other Current Assets	33,474.00
Total Current Assets	1,797,666.59
Other Assets	
15700 · Inventory	54,108.52
Total Other Assets	54,108.52
TOTAL ASSETS	**1,851,775.11**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	11,670.54
Total Accounts Payable	11,670.54
Other Current Liabilities	
20201 · Audit Payables	12,538.62
2100 · Payroll Liabilities	4,125.80
21825 · Child Support Payable	-258.59
21950 · Due to Capital Projects Fund	2,312.01
Total Other Current Liabilities	18,717.84
Total Current Liabilities	30,388.38
Total Liabilities	30,388.38
Equity	
27000 · Fund Balance - Reserved for Inv	54,108.52
27100 · Fund Balance - Undesignated	1,603,358.56
Net Income	163,919.65
Total Equity	1,821,386.73
TOTAL LIABILITIES & EQUITY	**1,851,775.11**

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

		Jul 31, 14
ASSETS		
Current Assets		
Checking/Savings		
10000 · CASH		
10100 · Cash-CCB General Fund-5401	893,074.66	
10105 · CCB Emergency Reserve-3101	452,256.25	
10110 · CCB Operating Reserve-5601	311,184.04	
10125 · Cash - State Board of Admin	106,283.02	
10200 · Petty Cash	501.68	
Total 10000 · CASH		1,763,299.65
10126 · State Board of Admin - B Pool		
10127 · Valuation Analysis	-690.11	
10126 · State Board of Admin - B Pool - Other	1,583.05	
Total 10126 · State Board of Admin - B Pool		892.94
Total Checking/Savings		1,764,192.59
Other Current Assets		
15500 · Prepaid Expenses		33,474.00
Total Other Current Assets		33,474.00
Total Current Assets		1,797,666.59
Other Assets		
15700 · Inventory		54,108.52
Total Other Assets		54,108.52
TOTAL ASSETS		**1,851,775.11**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
20200 · Accounts Payable		11,670.54
Total Accounts Payable		11,670.54
Other Current Liabilities		
20201 · Audit Payables		12,538.62
2100 · Payroll Liabilities		
2100 · Payroll Liabilities - Other	4,125.80	
Total 2100 · Payroll Liabilities		4,125.80
21825 · Child Support Payable		-258.59
21950 · Due to Capital Projects Fund		2,312.01
Total Other Current Liabilities		18,717.84
Total Current Liabilities		30,388.38
Total Liabilities		30,388.38
Equity		
27000 · Fund Balance - Reserved for Inv		54,108.52
27100 · Fund Balance - Undesignated		1,603,358.56
Net Income		163,919.65
Total Equity		1,821,386.73
TOTAL LIABILITIES & EQUITY		**1,851,775.11**

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Accrual Basis

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

	Jul 14	Oct '13 - Jul 14
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	5,588.41	763,781.97
33825 · Excess Fees - St Johns County	1,577.30	6,946.19
34190 · Culvert Permit Fees	125.00	500.00
34195 · Culvert Installation - Packages	1,266.37	7,463.43
34197 · Copies, Maps and Other	2.25	676.46
34199 · Move On/Off Permit	0.00	170.00
36110 · Interest Earned Capital City	112.78	1,083.85
36120 · Interest Earned - SBA	305.53	3,675.42
36132 · Interest Income - St Johns	0.00	3.21
36990 · Miscellaneous Revenues	249.76	-2,896.22
Total Income	9,227.40	781,404.31
Gross Profit	9,227.40	781,404.31
Expense		
51000 · Personal Services	35,386.72	340,378.14
53000 · Operating Expenses	36,755.06	235,748.96
56000 · Capital Outlay	-333.85	41,216.54
6560 · Payroll Expenses	0.00	140.00
66900 · Reconciliation Discrepancies	1.00	1.02
Total Expense	71,808.93	617,484.66
Net Ordinary Income	-62,581.53	163,919.65
Net Income	**-62,581.53**	**163,919.65**

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

	Jul 14	Oct '13 - Jul 14
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	5,588.41	763,781.97
33825 · Excess Fees - St Johns County	1,577.30	6,946.19
34190 · Culvert Permit Fees	125.00	500.00
34195 · Culvert Installation - Packages	1,266.37	7,463.43
34197 · Copies, Maps and Other	2.25	676.46
34199 · Move On/Off Permit	0.00	170.00
36110 · Interest Earned Capital City	112.78	1,083.85
36120 · Interest Earned - SBA	305.53	3,675.42
36132 · Interest Income - St Johns	0.00	3.21
36990 · Miscellaneous Revenues	249.76	-2,896.22
Total Income	9,227.40	781,404.31
Gross Profit	9,227.40	781,404.31
Expense		
51000 · Personal Services		
51100 · Supervisors Fees	40.63	801.93
51200 · Salary and Wages	24,893.11	210,684.79
51210 · Vacation	386.87	9,223.16
51220 · Sick	14.28	2,130.58
51230 · Holiday	1,315.60	9,018.80
52100 · FICA Taxes	1,633.35	14,228.57
52150 · Payroll Taxes - Medicare	382.02	3,327.65
52200 · Retirement	0.00	18,000.00
52300 · Life and Health Insurance		
52300 · Life and Health Insurance - Other	5,218.20	54,909.91
Total 52300 · Life and Health Insurance	5,218.20	54,909.91
52400 · Unemployment Compensation	1,502.66	4,835.97
52450 · Workers Compensation Insurance	0.00	13,136.78
52460 · Drug & Alcohol Testing	0.00	80.00
Total 51000 · Personal Services	35,386.72	340,378.14
53000 · Operating Expenses		
53131 · Services - Engineering	375.00	437.50
53132 · Vegetation Control	5,241.91	15,886.16
53133 · Surveying	0.00	1,650.00
53154 · Legal	4,541.66	21,208.30
53155 · Legal Advertisement	0.00	584.53
53200 · Accounting	0.00	14,531.24
53225 · Auditing	6,800.00	8,229.14
54000 · Travel & Per Diem	149.52	1,619.32
54010 · Continuing Education & Seminars	0.00	1,277.84
54100 · Telephone	379.36	4,308.17
54251 · Postage	0.00	166.60
54252 · Fuel & Oil	5,162.00	54,931.24
54300 · Utilities	410.60	3,532.26
54500 · Insurance	0.00	617.94
54600 · Shop Expense	869.03	6,836.88
54658 · Equipment Rental	0.00	363.92
54659 · Equipment Maintenance		
54660 · Computers	0.00	722.80
54659 · Equipment Maintenance - Other	11,859.11	45,842.97
Total 54659 · Equipment Maintenance	11,859.11	46,565.77
55152 · Office Supplies	492.15	3,012.78
55153 · Admin Fees, Licenses, Permits	0.00	826.96
55154 · Facility Maintenance & Repairs	243.88	2,382.89
55155 · Publishing & Printing	0.00	4,468.27
55225 · Collection Expense-St Johns	71.65	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	159.19	3,633.17
Total 53000 · Operating Expenses	36,755.06	235,748.96

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

	Jul 14	Oct '13 - Jul 14
56000 · Capital Outlay		
56464 · Machinery & Equipment	-333.85	29,313.15
56466 · Drainage Control	0.00	11,903.39
Total 56000 · Capital Outlay	-333.85	41,216.54
6560 · Payroll Expenses	0.00	140.00
66900 · Reconciliation Discrepancies	1.00	1.02
Total Expense	71,808.93	617,484.66
Net Ordinary Income	-62,581.53	163,919.65
Net Income	**-62,581.53**	**163,919.65**

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Accrual Basis

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

	May 14	Jun 14	Jul 14	TOTAL
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	53,889.52	66,946.58	5,588.41	126,424.51
33825 · Excess Fees - St Johns County	645.69	2,008.60	1,577.30	4,231.59
34190 · Culvert Permit Fees	0.00	125.00	125.00	250.00
34195 · Culvert Installation - Packages	788.75	0.00	1,266.37	2,055.12
34197 · Copies, Maps and Other	143.60	0.00	2.25	145.85
36110 · Interest Earned Capital City	116.03	112.84	112.78	341.65
36120 · Interest Earned - SBA	13.80	14.11	305.53	333.44
36990 · Miscellaneous Revenues	0.00	0.00	249.76	249.76
Total Income	55,597.39	69,207.13	9,227.40	134,031.92
Gross Profit	55,597.39	69,207.13	9,227.40	134,031.92
Expense				
51000 · Personal Services	35,812.40	31,298.57	35,386.72	102,497.69
53000 · Operating Expenses	18,385.81	19,706.68	36,755.06	74,847.55
56000 · Capital Outlay	3,383.50	3,560.36	-333.85	6,610.01
66900 · Reconciliation Discrepancies	0.00	0.00	1.00	1.00
Total Expense	57,581.71	54,565.61	71,808.93	183,956.25
Net Ordinary Income	-1,984.32	14,641.52	-62,581.53	-49,924.33
Net Income	**-1,984.32**	**14,641.52**	**-62,581.53**	**-49,924.33**

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Accrual Basis

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

	May 14	Jun 14	Jul 14	TOTAL
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	53,889.52	66,946.58	5,588.41	126,424.51
33825 · Excess Fees - St Johns County	645.69	2,008.60	1,577.30	4,231.59
34190 · Culvert Permit Fees	0.00	125.00	125.00	250.00
34195 · Culvert Installation - Packages	788.75	0.00	1,266.37	2,055.12
34197 · Copies, Maps and Other	143.60	0.00	2.25	145.85
36110 · Interest Earned Capital City	116.03	112.84	112.78	341.65
36120 · Interest Earned - SBA	13.80	14.11	305.53	333.44
36990 · Miscellaneous Revenues	0.00	0.00	249.76	249.76
Total Income	55,597.39	69,207.13	9,227.40	134,031.92
Gross Profit	55,597.39	69,207.13	9,227.40	134,031.92
Expense				
51000 · Personal Services				
51100 · Supervisors Fees	81.26	150.00	40.63	271.89
51200 · Salary and Wages	23,701.85	21,249.76	24,893.11	69,844.72
51210 · Vacation	1,630.56	713.75	386.87	2,731.18
51220 · Sick	454.70	0.00	14.28	468.98
51230 · Holiday	1,315.60	0.00	1,315.60	2,631.20
52100 · FICA Taxes	1,666.44	1,355.84	1,633.35	4,655.63
52150 · Payroll Taxes - Medicare	389.73	317.09	382.02	1,088.84
52300 · Life and Health Insurance				
52300 · Life and Health Insurance - Other	5,155.70	6,138.50	5,218.20	16,512.40
Total 52300 · Life and Health Insurance	5,155.70	6,138.50	5,218.20	16,512.40
52400 · Unemployment Compensation	64.14	61.21	1,502.66	1,628.01
52450 · Workers Compensation Insurance	1,312.42	1,312.42	0.00	2,624.84
52460 · Drug & Alcohol Testing	40.00	0.00	0.00	40.00
Total 51000 · Personal Services	35,812.40	31,298.57	35,386.72	102,497.69
53000 · Operating Expenses				
53131 · Services - Engineering	0.00	0.00	375.00	375.00
53132 · Vegetation Control	7,775.75	2,868.50	5,241.91	15,886.16
53154 · Legal	2,083.33	0.00	4,541.66	6,624.99
53155 · Legal Advertisement	103.28	0.00	0.00	103.28
53200 · Accounting	2,227.50	3,359.99	0.00	5,587.49
53225 · Auditing	0.00	1,429.14	6,800.00	8,229.14
54000 · Travel & Per Diem	96.88	521.71	149.52	768.11
54100 · Telephone	247.17	260.12	379.36	886.65
54252 · Fuel & Oil	3,968.27	6,362.66	5,162.00	15,492.93
54300 · Utilities	0.00	700.77	410.60	1,111.37
54600 · Shop Expense	315.40	588.91	869.03	1,773.34
54659 · Equipment Maintenance				
54659 · Equipment Maintenance - Other	735.86	2,093.03	11,859.11	14,688.00
Total 54659 · Equipment Maintenance	735.86	2,093.03	11,859.11	14,688.00
55152 · Office Supplies	61.70	39.07	492.15	592.92
55154 · Facility Maintenance & Repairs	66.00	479.24	243.88	789.12
55225 · Collection Expense-St Johns	545.37	689.55	71.65	1,306.57
55230 · Collection Discounts - SJC	-1.54	0.00	0.00	-1.54
55459 · Other Current Charges	160.84	313.99	159.19	634.02
Total 53000 · Operating Expenses	18,385.81	19,706.68	36,755.06	74,847.55
56000 · Capital Outlay				
56464 · Machinery & Equipment	648.00	0.00	-333.85	314.15
56466 · Drainage Control	2,735.50	3,560.36	0.00	6,295.86
Total 56000 · Capital Outlay	3,383.50	3,560.36	-333.85	6,610.01
66900 · Reconciliation Discrepancies	0.00	0.00	1.00	1.00
Total Expense	57,581.71	54,565.61	71,808.93	183,956.25
Net Ordinary Income	-1,984.32	14,641.52	-62,581.53	-49,924.33
Net Income	**-1,984.32**	**14,641.52**	**-62,581.53**	**-49,924.33**

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Accrual Basis

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

	Jul 14	Budget	$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	5,588.41	0.00	5,588.41
33825 · Excess Fees - St Johns County	1,577.30		
34190 · Culvert Permit Fees	125.00	0.00	125.00
34195 · Culvert Installation - Packages	1,266.37	69.60	1,196.77
34196 · Maintenance, Repairs & Damages	0.00	131.77	-131.77
34197 · Copies, Maps and Other	2.25	4.54	-2.29
34199 · Move On/Off Permit	0.00	42.84	-42.84
36110 · Interest Earned Capital City	112.78	90.84	21.94
36120 · Interest Earned - SBA	305.53	15.58	289.95
36132 · Interest Income - St Johns	0.00	0.00	0.00
36990 · Miscellaneous Revenues	249.76	16.66	233.10
Total Income	9,227.40	371.83	8,855.57
Gross Profit	9,227.40	371.83	8,855.57
Expense			
51000 · Personal Services	35,386.72	29,341.59	6,045.13
53000 · Operating Expenses	36,755.06	30,063.08	6,691.98
56000 · Capital Outlay	-333.85	1,526.00	-1,859.85
66900 · Reconciliation Discrepancies	1.00		
Total Expense	71,808.93	60,930.67	10,878.26
Net Ordinary Income	-62,581.53	-60,558.84	-2,022.69
Net Income	**-62,581.53**	**-60,558.84**	**-2,022.69**

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Accrual Basis

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

	Jul 14	Budget	$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	5,588.41	0.00	5,588.41
33825 · Excess Fees - St Johns County	1,577.30		
34190 · Culvert Permit Fees	125.00	0.00	125.00
34195 · Culvert Installation - Packages	1,266.37	69.60	1,196.77
34196 · Maintenance, Repairs & Damages	0.00	131.77	-131.77
34197 · Copies, Maps and Other	2.25	4.54	-2.29
34199 · Move On/Off Permit	0.00	42.84	-42.84
36110 · Interest Earned Capital City	112.78	90.84	21.94
36120 · Interest Earned - SBA	305.53	15.58	289.95
36132 · Interest Income - St Johns	0.00	0.00	0.00
36990 · Miscellaneous Revenues	249.76	16.66	233.10
Total Income	9,227.40	371.83	8,855.57
Gross Profit	9,227.40	371.83	8,855.57
Expense			
51000 · Personal Services			
51100 · Supervisors Fees	40.63		
51200 · Salary and Wages	24,893.11	20,505.69	4,387.42
51210 · Vacation	386.87	485.90	-99.03
51220 · Sick	14.28	0.00	14.28
51230 · Holiday	1,315.60	1,389.66	-74.06
51400 · Overtime Pay	0.00	131.75	-131.75
52100 · FICA Taxes	1,633.35	1,424.96	208.39
52150 · Payroll Taxes - Medicare	382.02	333.26	48.76
52300 · Life and Health Insurance			
52300 · Life and Health Insurance - Other	5,218.20	5,064.70	153.50
Total 52300 · Life and Health Insurance	5,218.20	5,064.70	153.50
52400 · Unemployment Compensation	1,502.66	5.67	1,496.99
52450 · Workers Compensation Insurance	0.00	0.00	0.00
Total 51000 · Personal Services	35,386.72	29,341.59	6,045.13
53000 · Operating Expenses			
53131 · Services - Engineering	375.00	781.00	-406.00
53132 · Vegetation Control	5,241.91	5,220.00	21.91
53154 · Legal	4,541.66	2,062.50	2,479.16
53155 · Legal Advertisement	0.00	49.35	-49.35
53200 · Accounting	0.00	2,502.30	-2,502.30
53225 · Auditing	6,800.00	7,240.50	-440.50
54000 · Travel & Per Diem	149.52	129.10	20.42
54010 · Continuing Education & Seminars	0.00	0.00	0.00
54100 · Telephone	379.36	519.50	-140.14
54251 · Postage	0.00	0.00	0.00
54252 · Fuel & Oil	5,162.00	5,236.00	-74.00
54300 · Utilities	410.60	474.53	-63.93
54500 · Insurance	0.00	0.00	0.00
54600 · Shop Expense	869.03	396.10	472.93
54659 · Equipment Maintenance			
54660 · Computers	0.00	0.00	0.00
54659 · Equipment Maintenance - Other	11,859.11	4,758.20	7,100.91
Total 54659 · Equipment Maintenance	11,859.11	4,758.20	7,100.91
55152 · Office Supplies	492.15	224.00	268.15
55153 · Admin Fees, Licenses, Permits	0.00	0.00	0.00
55154 · Facility Maintenance & Repairs	243.88	75.00	168.88
55155 · Publishing & Printing	0.00	375.00	-375.00
55225 · Collection Expense-St Johns	71.65	0.00	71.65
55230 · Collection Discounts - SJC	0.00	0.00	0.00
55275 · Collection Expense - SJPA	0.00	0.00	0.00
55459 · Other Current Charges	159.19	20.00	139.19
Total 53000 · Operating Expenses	36,755.06	30,063.08	6,691.98
56000 · Capital Outlay			
56464 · Machinery & Equipment	-333.85		
56466 · Drainage Control	0.00	1,526.00	-1,526.00
Total 56000 · Capital Outlay	-333.85	1,526.00	-1,859.85
66900 · Reconciliation Discrepancies	1.00		
Total Expense	71,808.93	60,930.67	10,878.26
Net Ordinary Income	-62,581.53	-60,558.84	-2,022.69
Net Income	**-62,581.53**	**-60,558.84**	**-2,022.69**

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

	Oct '13 - Jul 14	Budget	$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	763,781.97	786,876.55	-23,094.58
33825 · Excess Fees - St Johns County	6,946.19		
34190 · Culvert Permit Fees	500.00	70.93	429.07
34195 · Culvert Installation - Packages	7,463.43	3,592.80	3,870.63
34196 · Maintenance, Repairs & Damages	0.00	750.00	-750.00
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	1,083.85	1,035.48	48.37
36120 · Interest Earned - SBA	2,352.21	155.80	2,196.41
36132 · Interest Income - St Johns	3.21	100.00	-96.79
36990 · Miscellaneous Revenues	-1,573.01	166.60	-1,739.61
Total Income	781,404.31	792,905.30	-11,500.99
Gross Profit	781,404.31	792,905.30	-11,500.99
Expense			
51000 · Personal Services	340,378.14	345,374.43	-4,996.29
53000 · Operating Expenses	235,748.96	245,529.85	-9,780.89
56000 · Capital Outlay	41,216.54	80,000.00	-38,783.46
6560 · Payroll Expenses	140.00		
66900 · Reconciliation Discrepancies	1.02		
Total Expense	617,484.66	670,904.28	-53,419.62
Net Ordinary Income	163,919.65	122,001.02	41,918.63
Net Income	**163,919.65**	**122,001.02**	**41,918.63**

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

	Oct '13 - Jul 14	Budget	$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	763,781.97	786,876.55	-23,094.58
33825 · Excess Fees - St Johns County	6,946.19		
34190 · Culvert Permit Fees	500.00	70.93	429.07
34195 · Culvert Installation - Packages	7,463.43	3,592.80	3,870.63
34196 · Maintenance, Repairs & Damages	0.00	750.00	-750.00
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	1,083.85	1,035.48	48.37
36120 · Interest Earned - SBA	2,352.21	155.80	2,196.41
36132 · Interest Income - St Johns	3.21	100.00	-96.79
36990 · Miscellaneous Revenues	-1,573.01	166.60	-1,739.61
Total Income	781,404.31	792,905.30	-11,500.99
Gross Profit	781,404.31	792,905.30	-11,500.99
Expense			
51000 · Personal Services			
51100 · Supervisors Fees	801.93		
51200 · Salary and Wages	210,684.79	214,617.55	-3,932.76
51210 · Vacation	9,223.16	11,716.90	-2,493.74
51220 · Sick	2,130.58	3,580.02	-1,449.44
51230 · Holiday	9,018.80	9,631.62	-612.82
51400 · Overtime Pay	0.00	1,317.50	-1,317.50
52100 · FICA Taxes	14,228.57	14,933.99	-705.42
52150 · Payroll Taxes - Medicare	3,327.65	3,492.64	-164.99
52200 · Retirement	18,000.00	18,000.00	0.00
52300 · Life and Health Insurance			
52300 · Life and Health Insurance - Other	54,909.91	54,316.07	593.84
Total 52300 · Life and Health Insurance	54,909.91	54,316.07	593.84
52400 · Unemployment Compensation	4,835.97	2,273.22	2,562.75
52450 · Workers Compensation Insurance	13,136.78	11,494.92	1,641.86
52460 · Drug & Alcohol Testing	80.00		
Total 51000 · Personal Services	340,378.14	345,374.43	-4,996.29
53000 · Operating Expenses			
53131 · Services - Engineering	437.50	8,633.00	-8,195.50
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	21,208.30	20,875.00	333.30
53155 · Legal Advertisement	584.53	1,119.90	-535.37
53200 · Accounting	14,531.24	16,376.10	-1,844.86
53225 · Auditing	8,229.14	9,000.00	-770.86
54000 · Travel & Per Diem	1,619.32	862.80	756.52
54010 · Continuing Education & Seminars	1,277.84	1,500.00	-222.16
54100 · Telephone	4,308.17	4,306.00	2.17
54251 · Postage	166.60	1,980.80	-1,814.20
54252 · Fuel & Oil	54,931.24	63,962.50	-9,031.26
54300 · Utilities	3,532.26	4,030.40	-498.14
54500 · Insurance	617.94	1,155.00	-537.06
54600 · Shop Expense	6,836.88	15,024.60	-8,187.72
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	45,842.97	29,648.10	16,194.87
Total 54659 · Equipment Maintenance	46,565.77	31,532.50	15,033.27
55152 · Office Supplies	3,012.78	3,002.00	10.78
55153 · Admin Fees, Licenses, Permits	826.96	349.20	477.76
55154 · Facility Maintenance & Repairs	2,382.89	2,264.10	118.79
55155 · Publishing & Printing	4,468.27	3,750.00	718.27
55225 · Collection Expense-St Johns	7,471.40	6,927.20	544.20
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	3,633.17	512.75	3,120.42
Total 53000 · Operating Expenses	235,748.96	245,529.85	-9,780.89
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 July 2014

	Oct '13 - Jul 14	Budget	$ Over Budget
6560 · Payroll Expenses	140.00		
66900 · Reconciliation Discrepancies	1.02		
Total Expense	617,484.66	670,904.28	-53,419.62
Net Ordinary Income	163,919.65	122,001.02	41,918.63
Net Income	**163,919.65**	**122,001.02**	**41,918.63**

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

	Jul 31, 14
ASSETS	
Current Assets	
Checking/Savings	
10120 · CCB Capital Improvement Fund	552,026.99
Total Checking/Savings	552,026.99
Other Current Assets	
12000 · Due From General Fund	2,311.85
Total Other Current Assets	2,311.85
Total Current Assets	554,338.84
TOTAL ASSETS	**554,338.84**
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings-Fund Balance	311,960.56
Net Income	242,378.28
Total Equity	554,338.84
TOTAL LIABILITIES & EQUITY	**554,338.84**

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Accrual Basis

FERWCD - Capital Projects Fund
Profit & Loss
July 201

	Jul 14	Oct '13 - Jul 14
Ordinary Income/Expense		
Income		
31125 · CIP Assessment Collections	1,821.31	249,438.31
36120 · Interest Income - CCB	22.84	180.88
Total Income	1,844.15	249,619.19
Expense		
55230 · SJC - Collection Exp	-514.05	-787.05
55235 · SJC Assessment Discount	0.00	6,572.22
55275 · Collection Expense	23.35	1,455.74
Total Expense	-490.70	7,240.91
Net Ordinary Income	2,334.85	242,378.28
Net Income	**2,334.85**	**242,378.28**