Flagler Estates Road and Water Control District

Balance Sheet

As of November 30, 2022

	Nov 30, 22	Nov 30, 21	$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
10000 · CASH				
10100 · Cash-CCB General Fund-5401	916,178.46	943,799.68	-27,621.22	-2.9%
10105 · CCB Emergency Reserve-31...	455,363.03	455,077.68	285.35	0.1%
10110 · CCB Operating Reserve-5601	212,983.39	212,849.39	134.00	0.1%
10125 · Cash - State Board of Admin	119,295.01	117,611.28	1,683.73	1.4%
10200 · Petty Cash	200.00	200.00	0.00	0.0%
10000 · CASH - Other	181.80	181.80	0.00	0.0%
Total 10000 · CASH	1,704,201.69	1,729,719.83	-25,518.14	-1.5%
Total Checking/Savings	1,704,201.69	1,729,719.83	-25,518.14	-1.5%
Other Current Assets				
15500 · Prepaid Expenses	36,326.70	36,684.34	-357.64	-1.0%
Total Other Current Assets	36,326.70	36,684.34	-357.64	-1.0%
Total Current Assets	1,740,528.39	1,766,404.17	-25,875.78	-1.5%
Fixed Assets				
16000 · Fixed Assets				
16600 · Equipment	432,490.50	308,554.50	123,936.00	40.2%
Total 16000 · Fixed Assets	432,490.50	308,554.50	123,936.00	40.2%
Total Fixed Assets	432,490.50	308,554.50	123,936.00	40.2%
Other Assets				
15700 · Inventory	52,643.00	52,643.00	0.00	0.0%
Total Other Assets	52,643.00	52,643.00	0.00	0.0%
TOTAL ASSETS	**2,225,661.89**	**2,127,601.67**	**98,060.22**	**4.6%**
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
20200 · Accounts Payable	10,891.34	0.00	10,891.34	100.0%
Total Accounts Payable	10,891.34	0.00	10,891.34	100.0%
Other Current Liabilities				
2100 · Payroll Liabilities	2,024.84	365.81	1,659.03	453.5%
21800 · FICA & Withholding Payable	700.78	861.90	-161.12	-18.7%
21825 · Child Support Payable	0.00	87.63	-87.63	-100.0%
21850 · Unemployment Taxes Payable	0.00	96.55	-96.55	-100.0%
21950 · Due to Capital Projects Fund	37,675.10	34,777.82	2,897.28	8.3%
23995 · Compensated Absences	0.00	14,840.00	-14,840.00	-100.0%
Total Other Current Liabilities	40,400.72	51,029.71	-10,628.99	-20.8%
Total Current Liabilities	51,292.06	51,029.71	262.35	0.5%
Long Term Liabilities				
23800 · Notes Payable	0.00	58,406.17	-58,406.17	-100.0%
23801 · Notes Payable - 926MLoader	61,940.93	0.00	61,940.93	100.0%
Total Long Term Liabilities	61,940.93	58,406.17	3,534.76	6.1%
Total Liabilities	113,232.99	109,435.88	3,797.11	3.5%
Equity				
27000 · Fund Balance - Reserved for Inv	52,643.00	52,643.00	0.00	0.0%
27100 · Fund Balance - Undesignated	2,170,884.81	1,730,806.04	440,078.77	25.4%
Net Income	-111,098.91	234,716.75	-345,815.66	-147.3%
Total Equity	2,112,428.90	2,018,165.79	94,263.11	4.7%
TOTAL LIABILITIES & EQUITY	**2,225,661.89**	**2,127,601.67**	**98,060.22**	**4.6%**

Flagler Estates Road and Water Control District
Profit & Loss YTD Comparison
November 2022

	Nov 22	Oct - Nov 22
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	119,011.59	122,981.75
33825 · Excess Fees - St Johns County	0.00	5,400.96
34190 · Culvert Permit Fees	450.00	1,058.00
34195 · Culvert Installation - Packages	32,692.50	69,306.00
34197 · Copies, Maps and Other	5.00	5.00
34199 · Move On/Off Permit	412.00	912.00
36110 · Interest Earned Capital City	195.35	555.01
36120 · Interest Earned - SBA	384.58	701.81
36990 · Miscellaneous Revenues	0.00	91.05
Total Income	153,151.02	201,011.58
Gross Profit	153,151.02	201,011.58
Expense		
51000 · Personal Services	54,041.11	134,669.58
53000 · Operating Expenses	37,712.24	88,852.44
56000 · Capital Outlay	33,939.46	71,389.06
57000 · Debt Service	0.00	17,199.41
Total Expense	125,692.81	312,110.49
Net Ordinary Income	27,458.21	-111,098.91
Net Income	**27,458.21**	**-111,098.91**

Flagler Estates Road and Water Control District
Profit & Loss Budget vs. Actual
November 2022

	Nov 22	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	119,011.59	138,281.70	-19,270.11	86.1%
34190 · Culvert Permit Fees	450.00	72.99	377.01	616.5%
34195 · Culvert Installation - Packages	32,692.50	4,853.30	27,839.20	673.6%
34196 · Maintenance, Repairs & Damages	0.00	56.25	-56.25	0.0%
34197 · Copies, Maps and Other	5.00	8.33	-3.33	60.0%
34199 · Move On/Off Permit	412.00	74.80	337.20	550.8%
36110 · Interest Earned Capital City	195.35	77.75	117.60	251.3%
36120 · Interest Earned - SBA	384.58	12.85	371.73	2,992.8%
Total Income	153,151.02	143,437.97	9,713.05	106.8%
Gross Profit	153,151.02	143,437.97	9,713.05	106.8%
Expense				
51000 · Personal Services	54,041.11	44,358.41	9,682.70	121.8%
53000 · Operating Expenses	37,712.24	17,936.12	19,776.12	210.3%
56000 · Capital Outlay	33,939.46	9,166.66	24,772.80	370.2%
Total Expense	125,692.81	71,461.19	54,231.62	175.9%
Net Ordinary Income	27,458.21	71,976.78	-44,518.57	38.1%
Net Income	**27,458.21**	**71,976.78**	**-44,518.57**	**38.1%**

Flagler Estates Road and Water Control District
Profit & Loss Budget vs. Actual
October through November 2022

	Oct - Nov 22	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	122,981.75	258,780.82	-135,799.07	47.5%
33825 · Excess Fees - St Johns County	5,400.96	0.00	5,400.96	100.0%
34190 · Culvert Permit Fees	1,058.00	110.03	947.97	961.6%
34195 · Culvert Installation - Packages	69,306.00	6,418.49	62,887.51	1,079.8%
34196 · Maintenance, Repairs & Damages	0.00	112.50	-112.50	0.0%
34197 · Copies, Maps and Other	5.00	16.66	-11.66	30.0%
34199 · Move On/Off Permit	912.00	125.04	786.96	729.4%
36110 · Interest Earned Capital City	555.01	154.07	400.94	360.2%
36120 · Interest Earned - SBA	701.81	25.05	676.76	2,801.6%
36990 · Miscellaneous Revenues	91.05	15.18	75.87	599.8%
Total Income	201,011.58	265,757.84	-64,746.26	75.6%
Gross Profit	201,011.58	265,757.84	-64,746.26	75.6%
Expense				
51000 · Personal Services	134,669.58	124,778.23	9,891.35	107.9%
53000 · Operating Expenses	88,852.44	50,835.64	38,016.80	174.8%
56000 · Capital Outlay	71,389.06	18,333.32	53,055.74	389.4%
57000 · Debt Service	17,199.41			
Total Expense	312,110.49	193,947.19	118,163.30	160.9%
Net Ordinary Income	-111,098.91	71,810.65	-182,909.56	-154.7%
Net Income	**-111,098.91**	**71,810.65**	**-182,909.56**	**-154.7%**

FERWCD - Capital Projects Fund
Balance Sheet
As of November 30, 2022

	Nov 30, 22	Nov 30, 21	$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
10120 · CCB Capital Improvement Fund	282,371.42	418,453.94	-136,082.52	-32.5%
Total Checking/Savings	282,371.42	418,453.94	-136,082.52	-32.5%
Other Current Assets				
12000 · Due From General Fund	37,675.10	34,777.82	2,897.28	8.3%
Total Other Current Assets	37,675.10	34,777.82	2,897.28	8.3%
Total Current Assets	320,046.52	453,231.76	-133,185.24	-29.4%
TOTAL ASSETS	**320,046.52**	**453,231.76**	**-133,185.24**	**-29.4%**
LIABILITIES & EQUITY				
Equity				
32000 · Retained Earnings-Fund Balance	456,335.65	368,281.15	88,054.50	23.9%
Net Income	-136,289.13	84,950.61	-221,239.74	-260.4%
Total Equity	320,046.52	453,231.76	-133,185.24	-29.4%
TOTAL LIABILITIES & EQUITY	**320,046.52**	**453,231.76**	**-133,185.24**	**-29.4%**

FERWCD - Capital Projects Fund
Profit & Loss YTD Comparison
November 2022

	Nov 22	Oct - Nov 22
Ordinary Income/Expense		
Income		
31125 · CIP Assessment Collections	39,672.53	39,672.53
36120 · Interest Income - CCB	23.21	55.77
Total Income	39,695.74	39,728.30
Expense		
55230 · SJC - Collection Exp	33.82	33.82
55235 · SJC Assessment Discount	1,616.89	1,616.89
55275 · Collection Expense	346.72	346.72
56465 · Road Resurfacing	0.00	174,020.00
Total Expense	1,997.43	176,017.43
Net Ordinary Income	37,698.31	-136,289.13
Net Income	**37,698.31**	**-136,289.13**

FERWCD - Capital Projects Fund

Profit & Loss Budget vs. Actual

October through November 2022

	Oct - Nov 22	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
31125 · CIP Assessment Collections	39,672.53	60,379.53	-20,707.00	65.7%
36120 · Interest Income - CCB	55.77	0.00	55.77	100.0%
Total Income	39,728.30	60,379.53	-20,651.23	65.8%
Expense				
55230 · SJC - Collection Exp	33.82	0.00	33.82	100.0%
55235 · SJC Assessment Discount	1,616.89	0.00	1,616.89	100.0%
55275 · Collection Expense	346.72	0.00	346.72	100.0%
56465 · Road Resurfacing	174,020.00	200,000.00	-25,980.00	87.0%
56466 · Drainage Control	0.00	833.34	-833.34	0.0%
Total Expense	176,017.43	200,833.34	-24,815.91	87.6%
Net Ordinary Income	-136,289.13	-140,453.81	4,164.68	97.0%
Net Income	**-136,289.13**	**-140,453.81**	**4,164.68**	**97.0%**