10:22 AM
06/18/24
Accrual Basis

Flagler Estates Road and Water Control District
Balance Sheet Prev Year Comparison
As of May 31, 2024

	May 31, 24	May 31, 23	$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
10000 · CASH	1,984,089.00	1,971,920.81	12,168.19	0.6%
Total Checking/Savings	1,984,089.00	1,971,920.81	12,168.19	0.6%
Other Current Assets				
15500 · Prepaid Expenses	0.00	14,590.80	-14,590.80	-100.0%
Total Other Current Assets	0.00	14,590.80	-14,590.80	-100.0%
Total Current Assets	1,984,089.00	1,986,511.61	-2,422.61	-0.1%
Fixed Assets				
16000 · Fixed Assets	432,490.50	432,490.50	0.00	0.0%
Total Fixed Assets	432,490.50	432,490.50	0.00	0.0%
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	**2,469,222.50**	**2,471,645.11**	**-2,422.61**	**-0.1%**
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
20200 · Accounts Payable	-100.00	3,372.00	-3,472.00	-103.0%
Total Accounts Payable	-100.00	3,372.00	-3,472.00	-103.0%
Other Current Liabilities				
2100 · Payroll Liabilities	-2,912.82	2,078.92	-4,991.74	-240.1%
21700 · Accrued Expenses	0.00	10,577.53	-10,577.53	-100.0%
21800 · FICA & Withholding Payable	1,817.50	622.82	1,194.68	191.8%
21950 · Due to Capital Projects Fund	115,392.73	17,125.79	98,266.94	573.8%
Total Other Current Liabilities	114,297.41	30,405.06	83,892.35	275.9%
Total Current Liabilities	114,197.41	33,777.06	80,420.35	238.1%
Long Term Liabilities				
23801 · Notes Payable - 926MLoader	0.00	61,940.93	-61,940.93	-100.0%
Total Long Term Liabilities	0.00	61,940.93	-61,940.93	-100.0%
Total Liabilities	114,197.41	95,717.99	18,479.42	19.3%
Equity				
27000 · Fund Balance - Reserved for Inv	52,643.00	52,643.00	0.00	0.0%
27100 · Fund Balance - Undesignated	2,156,644.47	2,167,512.81	-10,868.34	-0.5%
Net Income	145,737.62	155,771.31	-10,033.69	-6.4%
Total Equity	2,355,025.09	2,375,927.12	-20,902.03	-0.9%
TOTAL LIABILITIES & EQUITY	**2,469,222.50**	**2,471,645.11**	**-2,422.61**	**-0.1%**

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Flagler Estates Road and Water Control District
Profit & Loss Budget vs. Actual
May 2024

	May 24	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	0.00	70,000.00	-70,000.00	0.0%
33825 · Excess Fees - St Johns County	0.00	0.00	0.00	0.0%
34190 · Culvert Permit Fees	1,000.00	0.00	1,000.00	100.0%
34195 · Culvert Installation - Packages	43,596.00	3,700.00	39,896.00	1,178.3%
34196 · Maintenance, Repairs & Damages	92.00			
34197 · Copies, Maps and Other	0.00	10.00	-10.00	0.0%
34199 · Move On/Off Permit	1,200.00	0.00	1,200.00	100.0%
36110 · Interest Earned Capital City	1,922.66	0.00	1,922.66	100.0%
36120 · Interest Earned - SBA	598.49	0.00	598.49	100.0%
36132 · Interest Income - St Johns	0.00	0.00	0.00	0.0%
36990 · Miscellaneous Revenues	0.00	0.00	0.00	0.0%
Total Income	48,409.15	73,710.00	-25,300.85	65.7%
Gross Profit	48,409.15	73,710.00	-25,300.85	65.7%
Expense				
51000 · Personal Services	107,432.51	55,371.73	52,060.78	194.0%
53000 · Operating Expenses	51,150.88	19,604.53	31,546.35	260.9%
56000 · Capital Outlay	20,013.60	4,916.67	15,096.93	407.1%
66900 · Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
Total Expense	178,596.99	79,892.93	98,704.06	223.5%
Net Ordinary Income	-130,187.84	-6,182.93	-124,004.91	2,105.6%
Net Income	**-130,187.84**	**-6,182.93**	**-124,004.91**	**2,105.6%**

Flagler Estates Road and Water Control District
Profit & Loss Budget vs. Actual
October 2023 through May 2024

	Oct '23 - May 24	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	972,998.64	1,031,316.00	-58,317.36	94.3%
33825 · Excess Fees - St Johns County	0.00	0.00	0.00	0.0%
34190 · Culvert Permit Fees	4,800.00	750.00	4,050.00	640.0%
34195 · Culvert Installation - Packages	230,450.50	29,700.00	200,750.50	775.9%
34196 · Maintenance, Repairs & Damages	92.00	675.00	-583.00	13.6%
34197 · Copies, Maps and Other	20.00	80.00	-60.00	25.0%
34199 · Move On/Off Permit	3,400.00	850.00	2,550.00	400.0%
36110 · Interest Earned Capital City	14,109.38	2,000.00	12,109.38	705.5%
36120 · Interest Earned - SBA	13,055.55	1,300.00	11,755.55	1,004.3%
36132 · Interest Income - St Johns	5,822.62	100.00	5,722.62	5,822.6%
36990 · Miscellaneous Revenues	2,127.12	200.00	1,927.12	1,063.6%
Total Income	1,246,875.81	1,066,971.00	179,904.81	116.9%
Gross Profit	1,246,875.81	1,066,971.00	179,904.81	116.9%
Expense				
51000 · Personal Services	589,105.84	499,015.88	90,089.96	118.1%
53000 · Operating Expenses	387,529.78	204,781.93	182,747.85	189.2%
56000 · Capital Outlay	122,630.39	39,333.35	83,297.04	311.8%
57000 · Debt Service	1,871.18	0.00	1,871.18	100.0%
66900 · Reconciliation Discrepancies	1.00	0.00	1.00	100.0%
Total Expense	1,101,138.19	743,131.16	358,007.03	148.2%
Net Ordinary Income	145,737.62	323,839.84	-178,102.22	45.0%
Net Income	**145,737.62**	**323,839.84**	**-178,102.22**	**45.0%**

FERWCD - Capital Projects Fund
Balance Sheet Prev Year Comparison
As of May 31, 2024

	May 31, 24	May 31, 23	$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
10120 · CCB Capital Improvement Fund	395,122.01	331,919.22	63,202.79	19.0%
Total Checking/Savings	395,122.01	331,919.22	63,202.79	19.0%
Other Current Assets				
12000 · Due From General Fund	-36,733.73	17,125.79	-53,859.52	-314.5%
Total Other Current Assets	-36,733.73	17,125.79	-53,859.52	-314.5%
Total Current Assets	358,388.28	349,045.01	9,343.27	2.7%
TOTAL ASSETS	**358,388.28**	**349,045.01**	**9,343.27**	**2.7%**
LIABILITIES & EQUITY				
Equity				
32000 · Retained Earnings-Fund Balance	392,560.04	456,335.65	-63,775.61	-14.0%
Net Income	-34,171.76	-107,290.64	73,118.88	68.2%
Total Equity	358,388.28	349,045.01	9,343.27	2.7%
TOTAL LIABILITIES & EQUITY	**358,388.28**	**349,045.01**	**9,343.27**	**2.7%**

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Accrual Basis

FERWCD - Capital Projects Fund
Profit & Loss YTD Comparison
May 2024

	May 24	Oct '23 - May 24
Ordinary Income/Expense		
Income		
31125 · CIP Assessment Collections	0.00	222,125.03
36110 · Interest Income	158.60	158.60
36120 · Interest Income - CCB	0.00	1,440.68
Total Income	158.60	223,724.31
Expense		
55230 · SJC - Collection Exp	0.00	2,707.62
55235 · SJC Assessment Discount	0.00	13,251.36
55275 · Collection Expense	0.00	742.09
56460 · Paving and Stabilization	0.00	241,195.00
Total Expense	0.00	257,896.07
Net Ordinary Income	158.60	-34,171.76
Net Income	**158.60**	**-34,171.76**

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Accrual Basis

FERWCD - Capital Projects Fund
Profit & Loss Budget vs. Actual
October 2023 through May 2024

	Oct '23 - May 24	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
31125 · CIP Assessment Collections	222,125.03	251,513.18	-29,388.15	88.3%
36110 · Interest Income	158.60			
36120 · Interest Income - CCB	1,440.68	0.00	1,440.68	100.0%
Total Income	223,724.31	251,513.18	-27,788.87	89.0%
Expense				
.55230 · SJC - Collection Exp	2,707.62	0.00	2,707.62	100.0%
55235 · SJC Assessment Discount	13,251.36	0.00	13,251.36	100.0%
55275 · Collection Expense	742.09	0.00	742.09	100.0%
56460 · Paving and Stabilization	241,195.00	100,000.00	141,195.00	241.2%
56465 · Road Resurfacing	0.00	200,000.00	-200,000.00	0.0%
56466 · Drainage Control	0.00	5,000.00	-5,000.00	0.0%
Total Expense	257,896.07	305,000.00	-47,103.93	84.6%
Net Ordinary Income	-34,171.76	-53,486.82	19,315.06	63.9%
Other Income/Expense				
Other Income				
31130 · Excess Fees - SJC	0.00	0.00	0.00	0.0%
60000 · Transfer from General Fund	0.00	0.00	0.00	0.0%
Total Other Income	0.00	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	**-34,171.76**	**-53,486.82**	**19,315.06**	**63.9%**

Flagler Estates Road and Water Control District
Balance Sheet Prev Year Comparison
As of June 30, 2024

	Jun 30, 24	Jun 30, 23	$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
10000 · CASH	2,114,137.16	1,989,524.19	124,612.97	6.3%
Total Checking/Savings	2,114,137.16	1,989,524.19	124,612.97	6.3%
Other Current Assets				
15500 · Prepaid Expenses	0.00	22,924.37	-22,924.37	-100.0%
Total Other Current Assets	0.00	22,924.37	-22,924.37	-100.0%
Total Current Assets	2,114,137.16	2,012,448.56	101,688.60	5.1%
Fixed Assets				
16000 · Fixed Assets	432,490.50	432,490.50	0.00	0.0%
Total Fixed Assets	432,490.50	432,490.50	0.00	0.0%
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	**2,599,270.66**	**2,497,582.06**	**101,688.60**	**4.1%**
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
20200 · Accounts Payable	-100.00	3,372.00	-3,472.00	-103.0%
Total Accounts Payable	-100.00	3,372.00	-3,472.00	-103.0%
Other Current Liabilities				
2100 · Payroll Liabilities	-2,093.78	535.69	-2,629.47	-490.9%
21700 · Accrued Expenses	0.00	10,577.53	-10,577.53	-100.0%
21800 · FICA & Withholding Payable	429.38	550.08	-120.70	-21.9%
21950 · Due to Capital Projects Fund	71,409.42	32,869.90	38,539.52	117.3%
Total Other Current Liabilities	69,745.02	44,533.20	25,211.82	56.6%
Total Current Liabilities	69,645.02	47,905.20	21,739.82	45.4%
Long Term Liabilities				
23801 · Notes Payable - 926MLoader	0.00	61,940.93	-61,940.93	-100.0%
Total Long Term Liabilities	0.00	61,940.93	-61,940.93	-100.0%
Total Liabilities	69,645.02	109,846.13	-40,201.11	-36.6%
Equity				
27000 · Fund Balance - Reserved for Inv	52,643.00	52,643.00	0.00	0.0%
27100 · Fund Balance - Undesignated	2,156,644.47	2,167,512.81	-10,868.34	-0.5%
Net Income	320,338.17	167,580.12	152,758.05	91.2%
Total Equity	2,529,625.64	2,387,735.93	141,889.71	5.9%
TOTAL LIABILITIES & EQUITY	**2,599,270.66**	**2,497,582.06**	**101,688.60**	**4.1%**

Flagler Estates Road and Water Control District
Profit & Loss YTD Comparison
June 2024

	Jun 24	Oct '23 - Jun 24
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	282,975.32	1,255,973.96
33825 · Excess Fees - St Johns County	5,597.37	5,597.37
34190 · Culvert Permit Fees	800.00	5,600.00
34195 · Culvert Installation - Packages	41,430.00	271,880.50
34196 · Maintenance, Repairs & Damages	0.00	92.00
34197 · Copies, Maps and Other	0.00	20.00
34199 · Move On/Off Permit	200.00	3,600.00
36110 · Interest Earned Capital City	1,771.71	15,881.09
36120 · Interest Earned - SBA	583.13	13,638.68
36132 · Interest Income - St Johns	0.00	5,822.62
36990 · Miscellaneous Revenues	0.00	2,127.12
Total Income	333,357.53	1,580,233.34
Gross Profit	333,357.53	1,580,233.34
Expense		
51000 · Personal Services	55,923.81	645,029.65
53000 · Operating Expenses	21,309.76	408,839.54
56000 · Capital Outlay	81,523.41	204,153.80
57000 · Debt Service	0.00	1,871.18
66900 · Reconciliation Discrepancies	0.00	1.00
Total Expense	158,756.98	1,259,895.17
Net Ordinary Income	174,600.55	320,338.17
Net Income	**174,600.55**	**320,338.17**

Flagler Estates Road and Water Control District
Profit & Loss Budget vs. Actual
June 2024

	Jun 24	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	282,975.32	138,000.00	144,975.32	205.1%
33825 · Excess Fees - St Johns County	5,597.37	0.00	5,597.37	100.0%
34190 · Culvert Permit Fees	800.00	0.00	800.00	100.0%
34195 · Culvert Installation - Packages	41,430.00	3,700.00	37,730.00	1,119.7%
34197 · Copies, Maps and Other	0.00	10.00	-10.00	0.0%
34199 · Move On/Off Permit	200.00	0.00	200.00	100.0%
36110 · Interest Earned Capital City	1,771.71	0.00	1,771.71	100.0%
36120 · Interest Earned - SBA	583.13	0.00	583.13	100.0%
36132 · Interest Income - St Johns	0.00	0.00	0.00	0.0%
36990 · Miscellaneous Revenues	0.00	0.00	0.00	0.0%
Total Income	333,357.53	141,710.00	191,647.53	235.2%
Gross Profit	333,357.53	141,710.00	191,647.53	235.2%
Expense				
51000 · Personal Services	55,923.81	55,371.73	552.08	101.0%
53000 · Operating Expenses	21,309.76	27,704.52	-6,394.76	76.9%
56000 · Capital Outlay	81,523.41	4,916.67	76,606.74	1,658.1%
66900 · Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
Total Expense	158,756.98	87,992.92	70,764.06	180.4%
Net Ordinary Income	174,600.55	53,717.08	120,883.47	325.0%
Net Income	**174,600.55**	**53,717.08**	**120,883.47**	**325.0%**

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Accrual Basis

Flagler Estates Road and Water Control District
Profit & Loss Budget vs. Actual
October 2023 through June 2024

	Oct '23 - Jun 24	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	1,255,973.96	1,169,316.00	86,657.96	107.4%
33825 · Excess Fees - St Johns County	5,597.37	0.00	5,597.37	100.0%
34190 · Culvert Permit Fees	5,600.00	750.00	4,850.00	746.7%
34195 · Culvert Installation - Packages	271,880.50	33,400.00	238,480.50	814.0%
34196 · Maintenance, Repairs & Damages	92.00	675.00	-583.00	13.6%
34197 · Copies, Maps and Other	20.00	90.00	-70.00	22.2%
34199 · Move On/Off Permit	3,600.00	850.00	2,750.00	423.5%
36110 · Interest Earned Capital City	15,881.09	2,000.00	13,881.09	794.1%
36120 · Interest Earned - SBA	13,638.68	1,300.00	12,338.68	1,049.1%
36132 · Interest Income - St Johns	5,822.62	100.00	5,722.62	5,822.6%
36990 · Miscellaneous Revenues	2,127.12	200.00	1,927.12	1,063.6%
Total Income	1,580,233.34	1,208,681.00	371,552.34	130.7%
Gross Profit	1,580,233.34	1,208,681.00	371,552.34	130.7%
Expense				
51000 · Personal Services	645,029.65	554,387.61	90,642.04	116.3%
53000 · Operating Expenses	408,839.54	232,486.45	176,353.09	175.9%
56000 · Capital Outlay	204,153.80	44,250.02	159,903.78	461.4%
57000 · Debt Service	1,871.18	0.00	1,871.18	100.0%
66900 · Reconciliation Discrepancies	1.00	0.00	1.00	100.0%
Total Expense	1,259,895.17	831,124.08	428,771.09	151.6%
Net Ordinary Income	320,338.17	377,556.92	-57,218.75	84.8%
Net Income	**320,338.17**	**377,556.92**	**-57,218.75**	**84.8%**

FERWCD - Capital Projects Fund
Balance Sheet Prev Year Comparison
As of June 30, 2024

	Jun 30, 24	Jun 30, 23	$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
10120 · CCB Capital Improvement Fund	395,330.01	349,169.91	46,160.10	13.2%
Total Checking/Savings	395,330.01	349,169.91	46,160.10	13.2%
Other Current Assets				
12000 · Due From General Fund	34,675.69	32,869.90	1,805.79	5.5%
Total Other Current Assets	34,675.69	32,869.90	1,805.79	5.5%
Total Current Assets	430,005.70	382,039.81	47,965.89	12.6%
TOTAL ASSETS	**430,005.70**	**382,039.81**	**47,965.89**	**12.6%**
LIABILITIES & EQUITY				
Equity				
32000 · Retained Earnings-Fund Balance	392,560.04	456,335.65	-63,775.61	-14.0%
Net Income	37,445.66	-74,295.84	111,741.50	150.4%
Total Equity	430,005.70	382,039.81	47,965.89	12.6%
TOTAL LIABILITIES & EQUITY	**430,005.70**	**382,039.81**	**47,965.89**	**12.6%**

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Accrual Basis

FERWCD - Capital Projects Fund
Profit & Loss YTD Comparison
June 2024

	Jun 24	Oct '23 - Jun 24
Ordinary Income/Expense		
Income		
31125 · CIP Assessment Collections	70,743.83	292,868.86
36110 · Interest Income	0.00	158.60
36120 · Interest Income - CCB	208.00	1,648.68
Total Income	70,951.83	294,676.14
Expense		
55230 · SJC - Collection Exp	0.00	2,707.62
55235 · SJC Assessment Discount	-1,399.34	11,852.02
55275 · Collection Expense	733.75	1,475.84
56460 · Paving and Stabilization	0.00	241,195.00
Total Expense	-665.59	257,230.48
Net Ordinary Income	71,617.42	37,445.66
Net Income	**71,617.42**	**37,445.66**

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Accrual Basis

FERWCD - Capital Projects Fund
Profit & Loss Budget vs. Actual
October 2023 through June 2024

	Oct '23 - Jun 24	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
31125 · CIP Assessment Collections	292,868.86	283,748.06	9,120.80	103.2%
36110 · Interest Income	158.60			
36120 · Interest Income - CCB	1,648.68	0.00	1,648.68	100.0%
Total Income	294,676.14	283,748.06	10,928.08	103.9%
Expense				
55230 · SJC - Collection Exp	2,707.62	0.00	2,707.62	100.0%
55235 · SJC Assessment Discount	11,852.02	0.00	11,852.02	100.0%
55275 · Collection Expense	1,475.84	0.00	1,475.84	100.0%
56460 · Paving and Stabilization	241,195.00	100,000.00	141,195.00	241.2%
56465 · Road Resurfacing	0.00	200,000.00	-200,000.00	0.0%
56466 · Drainage Control	0.00	5,000.00	-5,000.00	0.0%
Total Expense	257,230.48	305,000.00	-47,769.52	84.3%
Net Ordinary Income	37,445.66	-21,251.94	58,697.60	-176.2%
Other Income/Expense				
Other Income				
31130 · Excess Fees - SJC	0.00	0.00	0.00	0.0%
60000 · Transfer from General Fund	0.00	0.00	0.00	0.0%
Total Other Income	0.00	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	**37,445.66**	**-21,251.94**	**58,697.60**	**-176.2%**

Flagler Estates Road and Water Control District
Balance Sheet Prev Year Comparison
As of July 31, 2024

	Jul 31, 24	Jul 31, 23	$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
10000 · CASH	1,960,481.09	1,914,595.48	45,885.61	2.4%
Total Checking/Savings	1,960,481.09	1,914,595.48	45,885.61	2.4%
Other Current Assets				
12200 · DUE FROM EMPLOYEE	1,506.03	0.00	1,506.03	100.0%
15500 · Prepaid Expenses	0.00	24,458.23	-24,458.23	-100.0%
Total Other Current Assets	1,506.03	24,458.23	-22,952.20	-93.8%
Total Current Assets	1,961,987.12	1,939,053.71	22,933.41	1.2%
Fixed Assets				
16000 · Fixed Assets	432,490.50	432,490.50	0.00	0.0%
Total Fixed Assets	432,490.50	432,490.50	0.00	0.0%
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	**2,447,120.62**	**2,424,187.21**	**22,933.41**	**1.0%**
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
20200 · Accounts Payable	-221.48	35,017.81	-35,239.29	-100.6%
Total Accounts Payable	-221.48	35,017.81	-35,239.29	-100.6%
Other Current Liabilities				
2100 · Payroll Liabilities	-4,331.02	1,440.11	-5,771.13	-400.7%
21700 · Accrued Expenses	0.00	10,577.53	-10,577.53	-100.0%
21800 · FICA & Withholding Payable	-1,981.32	1,815.02	-3,796.34	-209.2%
21950 · Due to Capital Projects Fund	800.85	0.00	800.85	100.0%
Total Other Current Liabilities	-5,511.49	13,832.66	-19,344.15	-139.8%
Total Current Liabilities	-5,732.97	48,850.47	-54,583.44	-111.7%
Long Term Liabilities				
23801 · Notes Payable - 926MLoader	0.00	61,940.93	-61,940.93	-100.0%
Total Long Term Liabilities	0.00	61,940.93	-61,940.93	-100.0%
Total Liabilities	-5,732.97	110,791.40	-116,524.37	-105.2%
Equity				
27000 · Fund Balance - Reserved for Inv	52,643.00	52,643.00	0.00	0.0%
27100 · Fund Balance - Undesignated	2,156,644.47	2,167,512.81	-10,868.34	-0.5%
Net Income	243,566.12	93,240.00	150,326.12	161.2%
Total Equity	2,452,853.59	2,313,395.81	139,457.78	6.0%
TOTAL LIABILITIES & EQUITY	**2,447,120.62**	**2,424,187.21**	**22,933.41**	**1.0%**

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Accrual Basis

Flagler Estates Road and Water Control District
Profit & Loss YTD Comparison
July 2024

	Jul 24	Oct '23 - Jul 24
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	2,630.83	1,258,604.79
33825 · Excess Fees - St Johns County	604.91	6,202.28
34190 · Culvert Permit Fees	2,000.00	7,600.00
34195 · Culvert Installation - Packages	35,608.00	307,488.50
34196 · Maintenance, Repairs & Damages	664.00	756.00
34197 · Copies, Maps and Other	0.00	20.00
34199 · Move On/Off Permit	0.00	3,600.00
36110 · Interest Earned Capital City	1,921.46	17,588.99
36120 · Interest Earned - SBA	0.00	13,638.68
36132 · Interest Income - St Johns	310.50	6,133.12
36990 · Miscellaneous Revenues	79.52	2,206.64
Total Income	43,819.22	1,623,839.00
Gross Profit	43,819.22	1,623,839.00
Expense		
51000 · Personal Services	56,037.68	701,067.33
53000 · Operating Expenses	40,548.54	444,895.60
56000 · Capital Outlay	40,705.09	232,437.77
57000 · Debt Service	0.00	1,871.18
66900 · Reconciliation Discrepancies	0.00	1.00
Total Expense	137,291.31	1,380,272.88
Net Ordinary Income	-93,472.09	243,566.12
Net Income	**-93,472.09**	**243,566.12**

Flagler Estates Road and Water Control District
Profit & Loss Budget vs. Actual
July 2024

	Jul 24	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	2,630.83	5,000.00	-2,369.17	52.6%
33825 · Excess Fees - St Johns County	604.91	0.00	604.91	100.0%
34190 · Culvert Permit Fees	2,000.00	0.00	2,000.00	100.0%
34195 · Culvert Installation - Packages	35,608.00	3,700.00	31,908.00	962.4%
34196 · Maintenance, Repairs & Damages	664.00			
34197 · Copies, Maps and Other	0.00	10.00	-10.00	0.0%
34199 · Move On/Off Permit	0.00	0.00	0.00	0.0%
36110 · Interest Earned Capital City	1,921.46	0.00	1,921.46	100.0%
36120 · Interest Earned - SBA	0.00	0.00	0.00	0.0%
36132 · Interest Income - St Johns	310.50	0.00	310.50	100.0%
36990 · Miscellaneous Revenues	79.52	0.00	79.52	100.0%
Total Income	43,819.22	8,710.00	35,109.22	503.1%
Gross Profit	43,819.22	8,710.00	35,109.22	503.1%
Expense				
51000 · Personal Services	56,037.68	56,048.88	-11.20	100.0%
53000 · Operating Expenses	40,548.54	16,104.52	24,444.02	251.8%
56000 · Capital Outlay	40,705.09	4,916.66	35,788.43	827.9%
66900 · Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
Total Expense	137,291.31	77,070.06	60,221.25	178.1%
Net Ordinary Income	-93,472.09	-68,360.06	-25,112.03	136.7%
Net Income	**-93,472.09**	**-68,360.06**	**-25,112.03**	**136.7%**

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Accrual Basis

Flagler Estates Road and Water Control District
Profit & Loss Budget vs. Actual
October 2023 through July 2024

	Oct '23 - Jul 24	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	1,258,604.79	1,174,316.00	84,288.79	107.2%
33825 · Excess Fees - St Johns County	6,202.28	0.00	6,202.28	100.0%
34190 · Culvert Permit Fees	7,600.00	750.00	6,850.00	1,013.3%
34195 · Culvert Installation - Packages	307,488.50	37,100.00	270,388.50	828.8%
34196 · Maintenance, Repairs & Damages	756.00	675.00	81.00	112.0%
34197 · Copies, Maps and Other	20.00	100.00	-80.00	20.0%
34199 · Move On/Off Permit	3,600.00	850.00	2,750.00	423.5%
36110 · Interest Earned Capital City	17,588.99	2,000.00	15,588.99	879.4%
36120 · Interest Earned - SBA	13,638.68	1,300.00	12,338.68	1,049.1%
36132 · Interest Income - St Johns	6,133.12	100.00	6,033.12	6,133.1%
36990 · Miscellaneous Revenues	2,206.64	200.00	2,006.64	1,103.3%
Total Income	1,623,839.00	1,217,391.00	406,448.00	133.4%
Gross Profit	1,623,839.00	1,217,391.00	406,448.00	133.4%
Expense				
51000 · Personal Services	701,067.33	610,436.49	90,630.84	114.8%
53000 · Operating Expenses	444,895.60	248,590.97	196,304.63	179.0%
56000 · Capital Outlay	232,437.77	49,166.68	183,271.09	472.8%
57000 · Debt Service	1,871.18	0.00	1,871.18	100.0%
66900 · Reconciliation Discrepancies	1.00	0.00	1.00	100.0%
Total Expense	1,380,272.88	908,194.14	472,078.74	152.0%
Net Ordinary Income	243,566.12	309,196.86	-65,630.74	78.8%
Net Income	**243,566.12**	**309,196.86**	**-65,630.74**	**78.8%**

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Accrual Basis

FERWCD - Capital Projects Fund
Balance Sheet Prev Year Comparison
As of July 31, 2024

	Jul 31, 24	Jul 31, 23	$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
10120 · CCB Capital Improvement Fund	395,330.01	382,176.53	13,153.48	3.4%
Total Checking/Savings	395,330.01	382,176.53	13,153.48	3.4%
Other Current Assets				
12000 · Due From General Fund	35,476.54	0.00	35,476.54	100.0%
Total Other Current Assets	35,476.54	0.00	35,476.54	100.0%
Total Current Assets	430,806.55	382,176.53	48,630.02	12.7%
TOTAL ASSETS	**430,806.55**	**382,176.53**	**48,630.02**	**12.7%**
LIABILITIES & EQUITY				
Equity				
32000 · Retained Earnings-Fund Balance	392,560.04	456,335.65	-63,775.61	-14.0%
Net Income	38,246.51	-74,159.12	112,405.63	151.6%
Total Equity	430,806.55	382,176.53	48,630.02	12.7%
TOTAL LIABILITIES & EQUITY	**430,806.55**	**382,176.53**	**48,630.02**	**12.7%**

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Accrual Basis

FERWCD - Capital Projects Fund
Profit & Loss Budget vs. Actual
October 2023 through July 2024

	Oct '23 - Jul 24	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
31125 · CIP Assessment Collections	293,526.57	283,748.06	9,778.51	103.4%
36110 · Interest Income	158.60			
36120 · Interest Income - CCB	1,648.68	0.00	1,648.68	100.0%
Total Income	295,333.85	283,748.06	11,585.79	104.1%
Expense				
55230 · SJC - Collection Exp	2,707.62	0.00	2,707.62	100.0%
55235 · SJC Assessment Discount	11,700.79	0.00	11,700.79	100.0%
55275 · Collection Expense	1,483.93	0.00	1,483.93	100.0%
56460 · Paving and Stabilization	241,195.00	100,000.00	141,195.00	241.2%
56465 · Road Resurfacing	0.00	200,000.00	-200,000.00	0.0%
56466 · Drainage Control	0.00	5,000.00	-5,000.00	0.0%
Total Expense	257,087.34	305,000.00	-47,912.66	84.3%
Net Ordinary Income	38,246.51	-21,251.94	59,498.45	-180.0%
Other Income/Expense				
Other Income				
31130 · Excess Fees - SJC	0.00	0.00	0.00	0.0%
60000 · Transfer from General Fund	0.00	0.00	0.00	0.0%
Total Other Income	0.00	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	**38,246.51**	**-21,251.94**	**59,498.45**	**-180.0%**

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Accrual Basis

FERWCD - Capital Projects Fund
Profit & Loss YTD Comparison
July 2024

	Jul 24	Oct '23 - Jul 24
Ordinary Income/Expense		
Income		
31125 · CIP Assessment Collections	657.71	293,526.57
36110 · Interest Income	0.00	158.60
36120 · Interest Income - CCB	0.00	1,648.68
Total Income	657.71	295,333.85
Expense		
55230 · SJC - Collection Exp	0.00	2,707.62
55235 · SJC Assessment Discount	-151.23	11,700.79
55275 · Collection Expense	8.09	1,483.93
56460 · Paving and Stabilization	0.00	241,195.00
Total Expense	-143.14	257,087.34
Net Ordinary Income	800.85	38,246.51
Net Income	**800.85**	**38,246.51**

Flagler Estates Road and Water Control District
Balance Sheet Prev Year Comparison
As of August 31, 2024

	Aug 31, 24	Aug 31, 23	$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
10000 · CASH	1,751,897.50	1,834,894.94	-82,997.44	-4.5%
Total Checking/Savings	1,751,897.50	1,834,894.94	-82,997.44	-4.5%
Other Current Assets				
15500 · Prepaid Expenses	0.00	11,100.40	-11,100.40	-100.0%
Total Other Current Assets	0.00	11,100.40	-11,100.40	-100.0%
Total Current Assets	1,751,897.50	1,845,995.34	-94,097.84	-5.1%
Fixed Assets				
16000 · Fixed Assets	432,490.50	432,490.50	0.00	0.0%
Total Fixed Assets	432,490.50	432,490.50	0.00	0.0%
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	**2,237,031.00**	**2,331,128.84**	**-94,097.84**	**-4.0%**
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
20200 · Accounts Payable	-34,897.16	3,372.00	-38,269.16	-1,134.9%
Total Accounts Payable	-34,897.16	3,372.00	-38,269.16	-1,134.9%
Other Current Liabilities				
2100 · Payroll Liabilities	697.96	1,162.83	-464.87	-40.0%
21800 · FICA & Withholding Payable	0.00	1,815.02	-1,815.02	-100.0%
21950 · Due to ~~Capital Projects~~ Fund GF	-36,733.74	10,031.31	-46,765.05	-466.2%
Total Other Current Liabilities	-36,035.78	13,009.16	-49,044.94	-377.0%
Total Current Liabilities	-70,932.94	16,381.16	-87,314.10	-533.0%
Long Term Liabilities				
23801 · Notes Payable - 926MLoader	0.00	61,940.93	-61,940.93	-100.0%
Total Long Term Liabilities	0.00	61,940.93	-61,940.93	-100.0%
Total Liabilities	-70,932.94	78,322.09	-149,255.03	-190.6%
Equity				
27000 · Fund Balance - Reserved for Inv	52,643.00	52,643.00	0.00	0.0%
27100 · Fund Balance - Undesignated	2,156,644.47	2,167,512.81	-10,868.34	-0.5%
Net Income	98,676.47	32,650.94	66,025.53	202.2%
Total Equity	2,307,963.94	2,252,806.75	55,157.19	2.5%
TOTAL LIABILITIES & EQUITY	**2,237,031.00**	**2,331,128.84**	**-94,097.84**	**-4.0%**

Flagler Estates Road and Water Control District
Profit & Loss YTD Comparison
August 2024

	Aug 24	Oct '23 - Aug 24
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	0.00	1,258,604.79
33825 · Excess Fees - St Johns County	0.00	6,202.28
34190 · Culvert Permit Fees	2,000.00	9,600.00
34195 · Culvert Installation - Packages	41,066.00	348,554.50
34196 · Maintenance, Repairs & Damages	383.00	1,139.00
34197 · Copies, Maps and Other	0.00	20.00
34199 · Move On/Off Permit	0.00	3,600.00
36110 · Interest Earned Capital City	1,731.16	19,320.15
36120 · Interest Earned - SBA	606.75	15,455.39
36132 · Interest Income - St Johns	0.00	6,133.12
36990 · Miscellaneous Revenues	0.00	2,206.64
Total Income	45,786.91	1,670,835.87
Gross Profit	45,786.91	1,670,835.87
Expense		
51000 · Personal Services	84,067.51	785,134.84
53000 · Operating Expenses	26,142.51	471,038.11
56000 · Capital Outlay	81,676.50	314,114.27
57000 · Debt Service	0.00	1,871.18
66900 · Reconciliation Discrepancies	0.00	1.00
Total Expense	191,886.52	1,572,159.40
Net Ordinary Income	-146,099.61	98,676.47
Net Income	**-146,099.61**	**98,676.47**

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Accrual Basis

Flagler Estates Road and Water Control District
Profit & Loss Budget vs. Actual
August 2024

	Aug 24	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	0.00	0.00	0.00	0.0%
33825 · Excess Fees - St Johns County	0.00	0.00	0.00	0.0%
34190 · Culvert Permit Fees	2,000.00	0.00	2,000.00	100.0%
34195 · Culvert Installation - Packages	41,066.00	3,700.00	37,366.00	1,109.9%
34196 · Maintenance, Repairs & Damages	383.00			
34197 · Copies, Maps and Other	0.00	0.00	0.00	0.0%
34199 · Move On/Off Permit	0.00	0.00	0.00	0.0%
36110 · Interest Earned Capital City	1,731.16	0.00	1,731.16	100.0%
36120 · Interest Earned - SBA	606.75	0.00	606.75	100.0%
36132 · Interest Income - St Johns	0.00	0.00	0.00	0.0%
36990 · Miscellaneous Revenues	0.00	0.00	0.00	0.0%
Total Income	45,786.91	3,700.00	42,086.91	1,237.5%
Gross Profit	45,786.91	3,700.00	42,086.91	1,237.5%
Expense				
51000 · Personal Services	84,067.51	55,371.73	28,695.78	151.8%
53000 · Operating Expenses	26,142.51	26,104.51	38.00	100.1%
56000 · Capital Outlay	81,676.50	4,916.66	76,759.84	1,661.2%
66900 · Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
Total Expense	191,886.52	86,392.90	105,493.62	222.1%
Net Ordinary Income	-146,099.61	-82,692.90	-63,406.71	176.7%
Net Income	**-146,099.61**	**-82,692.90**	**-63,406.71**	**176.7%**

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Accrual Basis

Flagler Estates Road and Water Control District
Profit & Loss Budget vs. Actual
October 2023 through August 2024

	Oct '23 - Aug 24	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	1,258,604.79	1,174,316.00	84,288.79	107.2%
33825 · Excess Fees - St Johns County	6,202.28	0.00	6,202.28	100.0%
34190 · Culvert Permit Fees	9,600.00	750.00	8,850.00	1,280.0%
34195 · Culvert Installation - Packages	348,554.50	40,800.00	307,754.50	854.3%
34196 · Maintenance, Repairs & Damages	1,139.00	675.00	464.00	168.7%
34197 · Copies, Maps and Other	20.00	100.00	-80.00	20.0%
34199 · Move On/Off Permit	3,600.00	850.00	2,750.00	423.5%
36110 · Interest Earned Capital City	19,320.15	2,000.00	17,320.15	966.0%
36120 · Interest Earned - SBA	15,455.39	1,300.00	14,155.39	1,188.9%
36132 · Interest Income - St Johns	6,133.12	100.00	6,033.12	6,133.1%
36990 · Miscellaneous Revenues	2,206.64	200.00	2,006.64	1,103.3%
Total Income	1,670,835.87	1,221,091.00	449,744.87	136.8%
Gross Profit	1,670,835.87	1,221,091.00	449,744.87	136.8%
Expense				
51000 · Personal Services	785,134.84	665,808.22	119,326.62	117.9%
53000 · Operating Expenses	471,038.11	274,695.48	196,342.63	171.5%
56000 · Capital Outlay	314,114.27	54,083.34	260,030.93	580.8%
57000 · Debt Service	1,871.18	0.00	1,871.18	100.0%
66900 · Reconciliation Discrepancies	1.00	0.00	1.00	100.0%
Total Expense	1,572,159.40	994,587.04	577,572.36	158.1%
Net Ordinary Income	98,676.47	226,503.96	-127,827.49	43.6%
Net Income	**98,676.47**	**226,503.96**	**-127,827.49**	**43.6%**

FERWCD - Capital Projects Fund
Balance Sheet Prev Year Comparison
As of August 31, 2024

	Aug 31, 24	Aug 31, 23	$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
10120 · CCB Capital Improvement Fund	468,353.67	382,355.09	85,998.58	22.5%
Total Checking/Savings	468,353.67	382,355.09	85,998.58	22.5%
Other Current Assets				
12000 · Due From General Fund	-36,733.74	10,031.31	-46,765.05	-466.2%
Total Other Current Assets	-36,733.74	10,031.31	-46,765.05	-466.2%
Total Current Assets	431,619.93	392,386.40	39,233.53	10.0%
TOTAL ASSETS	**431,619.93**	**392,386.40**	**39,233.53**	**10.0%**
LIABILITIES & EQUITY				
Equity				
32000 · Retained Earnings-Fund Balance	392,560.04	456,335.65	-63,775.61	-14.0%
Net Income	39,059.89	-63,949.25	103,009.14	161.1%
Total Equity	431,619.93	392,386.40	39,233.53	10.0%
TOTAL LIABILITIES & EQUITY	**431,619.93**	**392,386.40**	**39,233.53**	**10.0%**

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Accrual Basis

FERWCD - Capital Projects Fund
Profit & Loss YTD Comparison
August 2024

	Aug 24	Oct '23 - Aug 24
Ordinary Income/Expense		
Income		
31125 · CIP Assessment Collections	0.00	293,526.57
36110 · Interest Income	0.00	158.60
36120 · Interest Income - CCB	346.81	2,462.07
Total Income	346.81	296,147.24
Expense		
55230 · SJC - Collection Exp	0.00	2,707.62
55235 · SJC Assessment Discount	0.00	11,700.80
55275 · Collection Expense	0.00	1,483.93
56460 · Paving and Stabilization	0.00	241,195.00
Total Expense	0.00	257,087.35
Net Ordinary Income	346.81	39,059.89
Net Income	**346.81**	**39,059.89**

FERWCD - Capital Projects Fund
Profit & Loss Budget vs. Actual
October 2023 through August 2024

	Oct '23 - Aug 24	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
31125 · CIP Assessment Collections	293,526.57	293,579.00	-52.43	100.0%
36110 · Interest Income	158.60			
36120 · Interest Income - CCB	2,462.07	0.00	2,462.07	100.0%
Total Income	296,147.24	293,579.00	2,568.24	100.9%
Expense				
55230 · SJC - Collection Exp	2,707.62	0.00	2,707.62	100.0%
55235 · SJC Assessment Discount	11,700.80	0.00	11,700.80	100.0%
55275 · Collection Expense	1,483.93	0.00	1,483.93	100.0%
56460 · Paving and Stabilization	241,195.00	100,000.00	141,195.00	241.2%
56465 · Road Resurfacing	0.00	200,000.00	-200,000.00	0.0%
56466 · Drainage Control	0.00	5,000.00	-5,000.00	0.0%
Total Expense	257,087.35	305,000.00	-47,912.65	84.3%
Net Ordinary Income	39,059.89	-11,421.00	50,480.89	-342.0%
Other Income/Expense				
Other Income				
31130 · Excess Fees - SJC	0.00	0.00	0.00	0.0%
60000 · Transfer from General Fund	0.00	0.00	0.00	0.0%
Total Other Income	0.00	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	**39,059.89**	**-11,421.00**	**50,480.89**	**-342.0%**

Flagler Estates Road and Water Control District
Non-Advalorem Assessment
Fiscal 2024-2025

Maintenance

Assessment Component	Applicable Acreage	Proposed Assessment	Total to be Billed	Budgeted Rate	Budgeted Revenues
Maintenance & Operations	6180.61	250.00	1,545,153	95.00%	1,467,895
Total Assessments		250.00	1,545,153		1,467,895

Capital Projects

Assessment Component	Applicable Acreage	Proposed Assessment	Total to be Billed	Budgeted Rate	Budgeted Revenues
Capital Projects	6180.61	50.00	309,031	95.00%	293,579
Assessment Total		300.00			

Flagler Estates Road ar ter Control District

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General Fund

Fiscal 2024-2025

	2023-24 as Amended	Proposed 2024-25 Budget	Change From Prior Year Dollars	Change From Prior Year Percent	Per Acre Figures @ 6180.61 Acres 2020-21	Per Acre Figures @ 6180.61 Acres 2021-22	Remarks
Fiscal 2023-24							
Anticipated Revenues							
Assessments & Related Fees							
31125 · Taxes - St Johns County	822,021.00	1,467,895.00	645,874.00	78.57%	133.00	237.50	
31150 · Taxes - Flagler County	-		-	0.00%	-	-	
33825 · Excess Fees - St Johns County	-	-	-	0.00%	-	-	
Total Assessments & Related Fees	822,021.00	1,467,895.00	645,874.00	78.57%	698.75	237.50	
Grants							
33880 · FEMA -	-		-	0.00%	-	-	
33885 · Other	-		-	0.00%	-	-	
Total Grants	-	-	-	0.00%	-	-	
Service and Permit Fees							
34190 · Culvert Permit Fees	750.00	2,000.00	1,250.00	166.67%	0.12	0.32	
34195 · Culvert Installation - Packages	44,500.00	100,000.00	55,500.00	124.72%	7.20	16.18	
34196 · Maintenance, Repairs & Damages	675.00	675.00	-	0.00%	0.11	0.11	
34197 · Copies, Maps and Other	100.00	100.00	-	0.00%	0.02	0.02	
34199 · Move On/Off Permit	850.00	850.00	-	0.00%	0.14	0.14	
Total Service and Permit Fees	46,875.00	103,625.00	56,750.00	121.07%	7.59	16.77	
Miscellaneous Revenues							
36110 · Interest Earned CCB	2,000.00	2,000.00	-	0.00%	0.32	0.32	
36115 · Interest Earned CCB	-		-	0.00%	-	-	
36120 · Interest Earned - SBA	1,300.00	1,300.00	-	0.00%	0.21	0.21	
36132 · Interest Income - St Johns	100.00	100.00	-	0.00%	0.02	0.02	
36990 · Miscellaneous Revenues	200.00	200.00	-	0.00%	0.03	0.03	
Total Miscellaneous Revenues	3,600.00	3,600.00	-	0.00%	0.58	0.58	
Total Anticipated Revenues	872,496.00	1,575,120.00	702,624.00	80.53%	141.17	254.85	
Proposed Expenditures							
51000 · Personal Services							
51100 · Supervisors Fees	1,575.00	1,875.00	300.00	100.00%	0.25	0.30	
51200 · Salary and Wages	328,504.92	459,329.70	130,824.78	39.82%	53.15	74.32	
51210 · Vacation	28,101.60	41,511.09	13,409.49	47.72%	4.55	6.72	
51220 · Sick	7,405.15	9,911.50	2,506.35	33.85%	1.20	1.60	
51230 · Holiday	14,164.73	20,249.31	6,084.58	42.96%	2.29	3.28	
51400 · Overtime Pay	-	-	-	100.00%	-	-	
52100 · FICA Taxes	23,544.58	33,038.35	9,493.77	40.32%	3.81	5.35	
52150 · Payroll Taxes - Medicare	5,506.41	7,726.71	2,220.30	40.32%	0.89	1.25	
52200 · Retirement	18,000.00	40,000.00	22,000.00	122.22%	2.91	6.47	
52300 · Life and Health Insurance			-	0.00%	-	-	
52350 · Dependent Life Ins	-		-	0.00%	-	-	
52300 · Life and Health Insurance - Other	95,474.40	110,256.00	14,781.60	15.48%	15.45	17.84	
Total 52300 · Life and Health Insurance	95,474.40	110,256.00	14,781.60	15.48%	15.45	17.84	
52400 · Unemployment Compensation	3,873.48	5,435.36	1,561.88	40.32%	0.63	0.88	
52450 · Workers Compensation Insurance	22,218.00	26,000.00	3,782.00	17.02%	3.59	4.21	
52460 · Drug & Alcohol Testing	-	-	-	0.00%	-	-	
Total 51000 · Personal Services	548,368.27	755,333.02	206,964.75	37.74%	88.72	122.22	

Flagler Estates Road a[illegible]ater Control District

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General Fund
Fiscal 2024-2025

Fiscal 2023-24	2023-24 as Amended	Proposed 2024-25 Budget	Change From Prior Year: Dollars	Change From Prior Year: Percent	Per Acre Figures @ 6180.61 Acres: 2020-21	Per Acre Figures @ 6180.61 Acres: 2021-22	Remarks
53000 · Operating Expenses							
53131 · Services - Engineering	5,000.00	500.00	(4,500.00)	-90.00%	0.81	0.08	
53132 · Vegetation Control	30,000.00	40,000.00	10,000.00	33.33%	4.85	6.47	
53133 · Surveying	-	-	-	100.00%	-	-	
53134 · Environmental Services	-	-	-	0.00%	-	-	
53154 · Legal	28,000.00	28,000.00	-	0.00%	4.53	4.53	
53155 · Legal Advertisement	700.00	300.00	(400.00)	-57.14%	0.11	0.05	
53200 · Accounting	17,000.00	15,000.00	(2,000.00)	-11.76%	2.75	2.43	
53225 · Auditing	10,000.00	11,000.00	1,000.00	10.00%	1.62	1.78	
54000 · Travel & Per Diem	1,200.00	1,500.00	300.00	25.00%	0.19	0.24	
54010 · Continuing Education & Seminars	200.00	500.00	300.00	150.00%	0.03	0.08	
54100 · Telephone	4,000.00	3,500.00	(500.00)	-12.50%	0.65	0.57	
54251 · Postage	250.00	7,000.00	6,750.00	2700.00%	0.04	1.13	
54252 · Fuel & Oil	50,000.00	70,000.00	20,000.00	40.00%	8.09	11.33	
54300 · Utilities	5,000.00	4,000.00	(1,000.00)	-20.00%	0.81	0.65	
54500 · Insurance	35,000.00	40,000.00	5,000.00	14.29%	5.66	6.47	
54600 · Shop Expense	15,800.00	10,000.00	(5,800.00)	-36.71%	2.56	1.62	
54658 · Equipment Rental	-	-	-	0.00%	-	-	
54659 · Equipment Maintenance			-				
54660 · Computers	-	500.00	500.00	100.00%	-	0.08	
54659 · Equipment Maintenance - Other	62,000.00	25,000.00	(37,000.00)	-59.68%	10.03	4.04	
Total 54659 · Equipment Maintenance	62,000.00	25,500.00	(36,500.00)	-58.87%	10.03	4.12	
55152 · Office Supplies	2,000.00	500.00	(1,500.00)	-75.00%	0.32	0.08	
55153 · Admin Fees, Licenses, Permits	2,000.00	500.00	(1,500.00)	-75.00%	0.32	0.08	
55154 · Facility Maintenance & Repairs	4,500.00	2,000.00	(2,500.00)	-55.56%	0.73	0.32	
55155 · Publishing & Printing	4,800.00	7,000.00	2,200.00	45.83%	0.78	1.13	
55225 · Collection Expense-St Johns	8,650.00	11,000.00	2,350.00	27.17%	1.40	1.78	
55230 · Collection Discounts - SJC	21,000.00	10,000.00	(11,000.00)	-52.38%	3.40	1.62	
55275 · Collection Expense - SJPA	11,000.00	11,000.00	-	0.00%	1.78	1.78	
55459 · Other Current Charges	2,500.00	1,500.00	(1,000.00)	-100.00%	0.40	0.24	
Total 53000 · Operating Expenses	320,600.00	300,300.00	(20,300.00)	-6.33%	51.86	48.58	
56000 · Capital Outlay							
56463 · Street Signs	-	-	-	100.00%	-	-	
56464 · Machinery & Equipment	-		#VALUE!	#VALUE!	-	#VALUE!	
56466 · Drainage Control	25,000.00	50,000.00	25,000.00	100.00%	4.04	8.09	
56467 · Road Improvements	5,000.00	5,000.00	-	0.00%	0.81	0.81	
56468 · Signage	4,500.00	4,000.00	(500.00)	-11.11%	0.73	0.65	
Total 56000 · Capital Outlay	34,500.00	554,000.00	#VALUE!	#VALUE!	5.58	#VALUE!	
57000 · Debt Service							
57471 · Principal Payments	-	-	-	0.00%	-	-	
57472 · Interest Payments	-	-	-	0.00%	-	-	
Total 57000 · Debt Service	-	-	-	0.00%	-	-	
Total Proposed Expenditures	903,468.27	1,609,633.02	#VALUE!	#VALUE!	146.16	#VALUE!	
Anticipated Operating Excess (Deficit)	(30,972.27)	(34,513.02)	#VALUE!	#VALUE!	(4.99)	#VALUE!	

Flagler Estates Road a[illegible]ater Control District

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General Fund

Fiscal 2024-2025

Fiscal 2023-24	2023-24 as Amended	Proposed 2024-25 Budget	Change From Prior Year: Dollars	Change From Prior Year: Percent	Per Acre Figures @ 6180.61 Acres: 2020-21	Per Acre Figures @ 6180.61 Acres: 2021-22	Remarks
Other Sources, Uses and Transfers							
60000 · Other Sources and Uses							
Debt Proceeds - Including Capital Leases	-	-	-	0.00%	-	-	
Other Proceeds	-		-	0.00%	-	-	
Total 60000 · Other Sources and Uses	-	-	-	0.00%	-	-	
Interfund Transfers							
Transfers In	-		-	0.00%	-	-	
Transfers Out	-		-	0.00%	-	-	
Total Interfund Transfers	-	-	-	0.00%	-	-	
Total Other Sources, Uses and Transfers	-	-	-	0.00%	-	-	
Total Excess (Deficit)	(30,972.27)	(34,513.02)	#VALUE!	#VALUE!	(4.99)	#VALUE!	
Opening Reserve - Adjusted to 9/30/17 actual	1,640,984.61	1,610,012.34			265.51	260.49	
Closing Reserve	1,610,012.34	1,575,499.32			260.49	254.91	

	2023-24 as Amended	Proposed 2024-25 Budget		2023-24 as Amended	Proposed 2024-25 Budget
Reserve Calculations					
Operating Reserve					
Anticipated Annual Operating Expenditures					
Personnel	548,368.27	755,333.02		88.72	122.21
Operating	320,600.00	300,300.00		51.87	48.59
Total	868,968.27	1,055,633.02		140.59	170.80
6 Months of Anticipated Operating Expenditures	434,484.00	527,817.00		70.30	85.40
Annual Debt Service - Removed for Payoff	-	-		-	-
Recommended Reserve	434,484.00	527,817.00		70.30	85.40
Balance in Reserve Accounts (includes operating and emergency)	763,854.54	763,854.54		123.59	123.59
Excess/(Deficit) Reserve Funding	329,370.54	236,037.54		53.29	38.19
Non-Operating Reserves					
Anticipated Cash Carry forward September 30	1,610,012.34	1,575,499.32		260.49	254.91
Less:					
Recommended Operating Reserves	(434,484.00)	(527,817.00)		(70.30)	(85.40)
Park Fund Reserve - Match Fund	-	-		-	-
SBA B-Fund	(602.00)	(602.00)		(0.10)	(0.10)
Other	-			-	-
Estimated Net Unobligated funds	1,174,926.34	1,047,080.32		190.09	169.41
Proposed Obligations					
FEMA Matching	-	-		-	-
Grant Matching /Emergency	(452,520.25)	(452,520.25)		(73.22)	(73.22)
Purchase of Right of Ways	(100,000.00)	(100,000.00)		(16.18)	(16.18)

Flagler Estates Road ar er Control District

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General Fund

Fiscal 2024-2025

	2023-24 as Amended	Proposed 2024-25 Budget	Change From Prior Year		Per Acre Figures @ 6180.61 Acres		Remarks
			Dollars	Percent	2020-21	2021-22	
Fiscal 2023-24							
Other					-	-	
Other					-	-	
Unobligated Non-Operating Reserve	622,406.09	494,560.07			100.69	80.01	

Flagler Estates Road an[illegible]er Control District
Capital Projec[illegible]nd Budget
Fiscal 2024-2025

Fiscal 2024-25	2023-2024 as Amended	Proposed 2024-25 Budget	Change from Prior Year: Dollars	Change from Prior Year: Precent	Per Acre Figures @ 6180.61 Acres: 2020-21	Per Acre Figures @ 6180.61 Acres: 2021-2022
Anticipated Revenues						
31125 · CIP Assessment Collections	205,505.00	293,579.00	88,074.00	42.86%	33.25	47.50
36110 · Interest Income	-	-	-		-	-
36115 · Other Grants	-	-	-		-	-
36120 · Interest Income - CCB	-	-	-		-	-
36990 · Miscellaneous Revenue	-	-	-		-	-
36995 · Proceeds from Financing Sources	-	-	-		-	-
Use of Reserves	-	-				-
39991 · FEMA - Grants	-	-	-		-	
Total Anticipated Revenues	205,505.00	293,579.00	88,074.00	42.86%	33.25	47.50
Proposed Expenditures						-
53131 · Engineering Services	-	-	-		-	-
53132 · Project Supervision	-	-	-		-	-
53133 · Survey Services	-	-	-		-	-
53134 · Environmental Services	-	-	-		-	-
55153 · Admin Fees, Licenses, Permits	-	-	-		-	-
55230 · SJC - Collection Exp	-	-	-		-	-
55235 · SJC Assessment Discount	-	-	-		-	-
55275 · Collection Expense	-	-	-		-	-
56460 · Road Stabilization (millings)	-	100,000.00	100,000.00	0.00%	-	16.18
56465 · Road Resurfacing (paving)	-	200,000.00	200,000.00	0.00%	-	32.36
56466 · Drainage Control	-	-	-		-	-
56470 · Guardrail Installation	-	-	-		-	-
56475 · Signage	-	-	-		-	-
	-	-	-		-	-
56485 · Drainage Imp - Intersections	-	5,000.00	5,000.00		-	0.81
56490 · Driveway Culverts	-	-	-		-	-
56495 · Culverts & Rip Rap	-	-	-		-	-
56500 · Culvert Replacements	-	-	-		-	-
57000 · Storm Water Treatment	-	-	-		-	-
Total Proposed Expenditures	-	305,000.00	305,000.00	#DIV/0!	-	49.35
Anticipated Excess/(Deficit)	205,505.00	(11,421.00)	(216,926.00)	-105.56%	33.25	(1.85)
Opening Reserves	228,586.73	434,091.73				
Use of Reserves		-				
Closing Reserves	434,091.73	422,670.73				

Flagler Estates Road and Water Control District
Operating Expense Budget Worksheet - General Fund
Fiscal 2024-25

53000 · Operating Expenses

Account	Description	Notes	Proposed Budget
53131 · Services - Engineering	Base fees for the day to day engineering services provided to the District - Does not include fees for Capital Project or Special Project Related Items		500.00
53132 · Vegetation Control	Service and Chemicals for aquatic weed control		40,000.00
53133 · Surveying	Cost of third party surveying not related to capital projects		
53134 · Environmental	Specialist for environmental issues		
53154 · Legal	Attorney Fees to the District Counsel, as well as other legal fees for other consulting attorneys		28,000.00
53155 · Legal Advertisement	Cost of required advertisements		300.00
53200 · Accounting	Treasurer fees		15,000.00
53225 · Auditing	Annual audit costs for 2023 includes annual meeting charges		11,000.00
54000 · Travel & Per Diem	Travel costs related seminars and meetings, and mileage reimbursements for staff use of personal vehicles		1,500.00
54010 · Continuing Education & Seminars	Training and seminar costs	CPR, First Aid & Flagger	500.00
54100 · Telephone	Telephone and Internet		3,500.00

Flagler Estates Road and Water Control District
Operating Expense Budget Worksheet - General Fund
Fiscal 2024-25

53000 · Operating Expenses

	Account	Description			Notes	Proposed Budget
	54251 · Postage	Postage - Including annual mailings				7,000.00
	54252 · Fuel & Oil	Cost of all fuels used by district				70,000.00
	54300 · Utilities	Primarily Electricity				4,000.00
	54500 · Insurance	General liability insurance - Adjusted for Prepaid items				40,000.00
	54600 · Shop Expense	Parts and Supplies				10,000.00
	54658 · Equipment Rental	Includes short term rental of equipment when ours is in the shop and other small rental items.				
	54660 · Computers	Internet access, software, other computer related costs & copier/Printer maint				500.00
	54659 · Equipment Maintenance - Other	Tires, major equipment servicing and repairs				25,000.00
	55152 · Office Supplies	General office expenses				500.00
	55153 · Admin Fees, Licenses, Permits	Memberships, renewals and other subscription type items				500.00
	55154 · Facility Maintenance & Repairs	Monthly cleaning, rag and soap services and other maint related items of the District Building, alarm system and minor repairs				2,000.00

Flagler Estates Road and Water Control District
Operating Expense Budget Worksheet - General Fund
Fiscal 2024-25

53000 · Operating Expenses

Account	Notes	Proposed Budget
55155 - Publishing and Printing	Annual Landholders Mailing	7,000.00
55225 · Collection Expense-St Johns	Collection costs charged by the county - commissions earned for the tax collection function	11,000.00
55230 · Collection Discounts - SJC	Early payment discounts passed on to District from County	10,000.00
55275 · Collection Expense - SJPA	Collection costs charged by the County	11,000.00
55459 · Other Current Charges	Miscellaneous, in prior years this included testing and some survey costs, now recorded in other accounts. - includes bank charges/employee appreciation	1,500.00
Total 53000 · Operating Expenses		300,300.00

Flagler Estates Road and Water Control District
Capital Outlay Expenses Budget Worksheet - General Fund
Fiscal 2024-2025

56000 · Capital Outlay

	56463 · Street Signs	Street Signs					-
	56464 · Machinery & Equipment	New capital equipment items					
	56466 · Drainage Control	Repairs not covered under Capital Projects Fund					-
	56467 · Road repairs	Repairs not covered under Capital Projects Fund					5,000.00
	56468 · Signage	Street Signs					4,000.00
	56464-Machinery & Equipment II 2022	New capital equipment item				new Grader $300k used Dumb Truck $100k	400,000.00
							409,000.00