

Flagler Estates Road and Water Control District
Balance Sheet Prev Year Comparison
As of January 31, 2022

	<u>Jan 31, 22</u>	<u>Jan 31, 21</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
10000 · CASH	1,883,037.09	1,646,603.59	236,433.50	14.36%
Total Checking/Savings	1,883,037.09	1,646,603.59	236,433.50	14.36%
Other Current Assets				
15500 · Prepaid Expenses	29,347.48	26,121.24	3,226.24	12.35%
Total Other Current Assets	29,347.48	26,121.24	3,226.24	12.35%
Total Current Assets	1,912,384.57	1,672,724.83	239,659.74	14.33%
Fixed Assets				
16000 · Fixed Assets	438,038.54	275,628.00	162,410.54	58.92%
Total Fixed Assets	438,038.54	275,628.00	162,410.54	58.92%
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	2,403,066.11	2,000,995.83	402,070.28	20.09%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
2100 · Payroll Liabilities	2,014.85	2,291.46	-276.61	-12.07%
21800 · FICA & Withholding Payable	1,815.02	918.20	896.82	97.67%
21825 · Child Support Payable	87.63	87.63	0.00	0.0%
21850 · Unemployment Taxes Payable	96.55	96.55	0.00	0.0%
21950 · Due to Capital Projects Fund	22,875.72	24,005.62	-1,129.90	-4.71%
23801 · Notes Payable - 926MLoader	97,113.03	0.00	97,113.03	100.0%
Total Other Current Liabilities	124,002.80	27,399.46	96,603.34	352.57%
Total Current Liabilities	124,002.80	27,399.46	96,603.34	352.57%
Long Term Liabilities				
23800 · Notes Payable	58,406.17	131,264.80	-72,858.63	-55.51%
23995 · Compensated Absences	14,840.00	14,840.00	0.00	0.0%
Total Long Term Liabilities	73,246.17	146,104.80	-72,858.63	-49.87%
Total Liabilities	197,248.97	173,504.26	23,744.71	13.69%
Equity				
27000 · Fund Balance - Reserved for Inv	52,643.00	52,643.00	0.00	0.0%
27100 · Fund Balance - Undesignated	1,730,806.04	1,539,907.51	190,898.53	12.4%
Net Income	422,368.10	234,941.06	187,427.04	79.78%
Total Equity	2,205,817.14	1,827,491.57	378,325.57	20.7%
TOTAL LIABILITIES & EQUITY	2,403,066.11	2,000,995.83	402,070.28	20.09%

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

	<u>Jan 22</u>	<u>Oct '21 - Jan 22</u>
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	92,550.33	633,050.75
33825 · Excess Fees - St Johns County	5,947.08	88,568.09
34190 · Culvert Permit Fees	703.00	1,312.00
34195 · Culvert Installation - Packages	50,733.00	141,971.79
34199 · Move On/Off Permit	400.00	1,703.00
36110 · Interest Earned Capital City	79.42	281.45
36120 · Interest Earned - SBA	14.37	46.60
36132 · Interest Income - St Johns	13.22	13.22
36990 · Miscellaneous Revenues	2,181.68	4,252.24
Total Income	<u>152,622.10</u>	<u>871,199.14</u>
Gross Profit	152,622.10	871,199.14
Expense		
51000 · Personal Services	47,324.27	211,422.17
53000 · Operating Expenses	21,719.38	121,797.01
56000 · Capital Outlay	63,852.04	115,116.86
6560 · Payroll Expenses	495.00	495.00
66900 · Reconciliation Discrepancies	0.00	0.00
Total Expense	<u>133,390.69</u>	<u>448,831.04</u>
Net Ordinary Income	<u>19,231.41</u>	<u>422,368.10</u>
Net Income	<u><u>19,231.41</u></u>	<u><u>422,368.10</u></u>

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

	<u>Jan 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	92,550.33	84,148.59	8,401.74	109.98%
33825 · Excess Fees - St Johns County	5,947.08	0.00	5,947.08	100.0%
34190 · Culvert Permit Fees	703.00	128.80	574.20	545.81%
34195 · Culvert Installation - Packages	50,733.00	13,027.33	37,705.67	389.44%
34196 · Maintenance, Repairs & Damages	0.00	56.25	-56.25	0.0%
34197 · Copies, Maps and Other	0.00	8.33	-8.33	0.0%
34199 · Move On/Off Permit	400.00	529.26	-129.26	75.58%
36110 · Interest Earned Capital City	79.42	198.74	-119.32	39.96%
36120 · Interest Earned - SBA	14.37	108.33	-93.96	13.27%
36132 · Interest Income - St Johns	13.22	8.33	4.89	158.7%
36990 · Miscellaneous Revenues	2,181.68	16.67	2,165.01	13,087.46%
Total Income	<u>152,622.10</u>	<u>98,230.63</u>	<u>54,391.47</u>	<u>155.37%</u>
Gross Profit	152,622.10	98,230.63	54,391.47	155.37%
Expense				
51000 · Personal Services	47,324.27	46,343.59	980.68	102.12%
53000 · Operating Expenses	21,719.38	19,380.64	2,338.74	112.07%
56000 · Capital Outlay	63,852.04	6,833.33	57,018.71	934.42%
6560 · Payroll Expenses	495.00			
Total Expense	<u>133,390.69</u>	<u>72,557.56</u>	<u>60,833.13</u>	<u>183.84%</u>
Net Ordinary Income	<u>19,231.41</u>	<u>25,673.07</u>	<u>-6,441.66</u>	<u>74.91%</u>
Net Income	<u><u>19,231.41</u></u>	<u><u>25,673.07</u></u>	<u><u>-6,441.66</u></u>	<u><u>74.91%</u></u>

Flagler Estates Road and Water Control District
Profit & Loss Budget vs. Actual
October 2021 through January 2022

	<u>Oct '21 - Jan 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	633,050.75	441,676.03	191,374.72	143.33%
33825 · Excess Fees - St Johns County	88,568.09	0.00	88,568.09	100.0%
34190 · Culvert Permit Fees	1,312.00	681.61	630.39	192.49%
34195 · Culvert Installation - Packages	141,971.79	52,109.32	89,862.47	272.45%
34196 · Maintenance, Repairs & Damages	0.00	225.00	-225.00	0.0%
34197 · Copies, Maps and Other	0.00	33.32	-33.32	0.0%
34199 · Move On/Off Permit	1,703.00	1,353.88	349.12	125.79%
36110 · Interest Earned Capital City	281.45	717.86	-436.41	39.21%
36120 · Interest Earned - SBA	46.60	433.32	-386.72	10.75%
36132 · Interest Income - St Johns	13.22	33.32	-20.10	39.68%
36990 · Miscellaneous Revenues	4,252.24	66.68	4,185.56	6,377.09%
Total Income	<u>871,199.14</u>	<u>497,330.34</u>	<u>373,868.80</u>	<u>175.18%</u>
Gross Profit	871,199.14	497,330.34	373,868.80	175.18%
Expense				
51000 · Personal Services	211,422.17	185,374.36	26,047.81	114.05%
53000 · Operating Expenses	121,797.01	90,037.72	31,759.29	135.27%
56000 · Capital Outlay	115,116.86	27,333.32	87,783.54	421.16%
6560 · Payroll Expenses	495.00			
Total Expense	<u>448,831.04</u>	<u>302,745.40</u>	<u>146,085.64</u>	<u>148.25%</u>
Net Ordinary Income	<u>422,368.10</u>	<u>194,584.94</u>	<u>227,783.16</u>	<u>217.06%</u>
Net Income	<u><u>422,368.10</u></u>	<u><u>194,584.94</u></u>	<u><u>227,783.16</u></u>	<u><u>217.06%</u></u>

FERWCD - Capital Projects Fund
Balance Sheet Prev Year Comparison
As of January 31, 2021

	<u>Jan 31, 21</u>	<u>Jan 31, 20</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
10120 · CCB Capital Improvement Fund	422,778.70	350,108.61	72,670.09	20.76%
Total Checking/Savings	<u>422,778.70</u>	<u>350,108.61</u>	<u>72,670.09</u>	<u>20.76%</u>
Other Current Assets				
12000 · Due From General Fund	24,005.64	38,930.23	-14,924.59	-38.34%
Total Other Current Assets	<u>24,005.64</u>	<u>38,930.23</u>	<u>-14,924.59</u>	<u>-38.34%</u>
Total Current Assets	<u>446,784.34</u>	<u>389,038.84</u>	<u>57,745.50</u>	<u>14.84%</u>
TOTAL ASSETS	<u>446,784.34</u>	<u>389,038.84</u>	<u>57,745.50</u>	<u>14.84%</u>
LIABILITIES & EQUITY				
Equity				
32000 · Retained Earnings-Fund Balance	324,745.59	264,665.06	60,080.53	22.7%
Net Income	<u>122,038.75</u>	<u>124,373.78</u>	<u>-2,335.03</u>	<u>-1.88%</u>
Total Equity	<u>446,784.34</u>	<u>389,038.84</u>	<u>57,745.50</u>	<u>14.84%</u>
TOTAL LIABILITIES & EQUITY	<u>446,784.34</u>	<u>389,038.84</u>	<u>57,745.50</u>	<u>14.84%</u>

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

	<u>Jan 22</u>	<u>Oct '21 - Jan 22</u>
Ordinary Income/Expense		
Income		
31125 · CIP Assessment Collections	22,490.47	152,498.13
36120 · Interest Income - CCB	12.89	62.63
Total Income	<u>22,503.36</u>	<u>152,560.76</u>
Expense		
55230 · SJC - Collection Exp	-1,445.19	67.73
55235 · SJC Assessment Discount	828.87	4,485.07
55275 · Collection Expense	231.06	481.12
56460 · Paving and Stabilization	0.00	189,593.88
Total Expense	<u>-385.26</u>	<u>194,627.80</u>
Net Ordinary Income	<u>22,888.62</u>	<u>-42,067.04</u>
Other Income/Expense		
Other Income		
31130 · Excess Fees - SJC	0.00	20,077.57
Total Other Income	<u>0.00</u>	<u>20,077.57</u>
Net Other Income	<u>0.00</u>	<u>20,077.57</u>
Net Income	<u><u>22,888.62</u></u>	<u><u>-21,989.47</u></u>

FERWCD - Capital Projects Fund
Profit & Loss Budget vs. Actual
October 2021 through January 2022

	<u>Oct '21 - Jan 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
31125 · CIP Assessment Collections	152,498.13	0.00	152,498.13	100.0%
36120 · Interest Income - CCB	62.63	0.00	62.63	100.0%
Total Income	<u>152,560.76</u>	<u>0.00</u>	<u>152,560.76</u>	<u>100.0%</u>
Expense				
55230 · SJC - Collection Exp	67.73	0.00	67.73	100.0%
55235 · SJC Assessment Discount	4,485.07	0.00	4,485.07	100.0%
55275 · Collection Expense	481.12	0.00	481.12	100.0%
56460 · Paving and Stabilization	189,593.88	0.00	189,593.88	100.0%
56465 · Road Resurfacing	0.00	0.00	0.00	0.0%
56485 · Drainage Imp - Intersections	0.00	0.00	0.00	0.0%
Total Expense	<u>194,627.80</u>	<u>0.00</u>	<u>194,627.80</u>	<u>100.0%</u>
Net Ordinary Income	<u>-42,067.04</u>	<u>0.00</u>	<u>-42,067.04</u>	<u>100.0%</u>
Other Income/Expense				
Other Income				
31130 · Excess Fees - SJC	20,077.57	0.00	20,077.57	100.0%
Total Other Income	<u>20,077.57</u>	<u></u>	<u></u>	<u></u>
Net Other Income	<u>20,077.57</u>	<u>0.00</u>	<u>20,077.57</u>	<u>100.0%</u>
Net Income	<u><u>-21,989.47</u></u>	<u><u>0.00</u></u>	<u><u>-21,989.47</u></u>	<u><u>100.0%</u></u>