

Balance Sheet

As of July 31, 2022

	Jul 31, 22	Jul 31, 21	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
10000 · CASH				
10100 · Cash-CCB General Fund-5401	1,196,963.90	958,734.05	238,229.85	24.9%
10105 · CCB Emergency Reserve-3101	455,229.19	455,000.63	228.56	0.1%
10110 · CCB Operating Reserve-5601	212,921.26	212,813.83	107.43	0.1%
10125 · Cash - State Board of Admin	118,111.92	117,573.32	538.60	0.5%
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	1,983,608.07	1,744,503.63	239,104.44	13.7%
Total Checking/Savings	1,983,608.07	1,744,503.63	239,104.44	13.7%
Other Current Assets				
15500 · Prepaid Expenses	7,336.90	10,448.46	-3,111.56	-29.8%
Total Other Current Assets	7,336.90	10,448.46	-3,111.56	-29.8%
Total Current Assets	1,990,944.97	1,754,952.09	235,992.88	13.5%
Fixed Assets				
16000 · Fixed Assets				
16600 · Equipment	438,038.54	275,628.00	162,410.54	58.9%
Total 16000 · Fixed Assets	438,038.54	275,628.00	162,410.54	58.9%
Total Fixed Assets	438,038.54	275,628.00	162,410.54	58.9%
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	2,481,626.51	2,083,223.09	398,403.42	19.1%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
20200 · Accounts Payable	0.00	3,500.00	-3,500.00	-100.0%
Total Accounts Payable	0.00	3,500.00	-3,500.00	-100.0%
Other Current Liabilities				
2100 · Payroll Liabilities	2,952.33	1,223.10	1,729.23	141.4%
21800 · FICA & Withholding Payable	1,815.02	1,815.02	0.00	0.0%
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	2,587.31	8,245.26	-5,657.95	-68.6%
23995 · Compensated Absences	14,840.00	14,840.00	0.00	0.0%
Total Other Current Liabilities	22,378.84	26,307.56	-3,928.72	-14.9%
Total Current Liabilities	22,378.84	29,807.56	-7,428.72	-24.9%
Long Term Liabilities				
23800 · Notes Payable	58,406.17	131,264.80	-72,858.63	-55.5%
23801 · Notes Payable - 926MLoader	97,113.03	0.00	97,113.03	100.0%
Total Long Term Liabilities	155,519.20	131,264.80	24,254.40	18.5%
Total Liabilities	177,898.04	161,072.36	16,825.68	10.5%
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	520,279.43	329,600.22	190,679.21	57.9%
Total Equity	2,303,728.47	1,922,150.73	381,577.74	19.9%
TOTAL LIABILITIES & EQUITY	2,481,626.51	2,083,223.09	398,403.42	19.1%

Flagler Estates Road and Water Control District

08/10/22

Profit & Loss

Accrual Basis

July 2022

	Jul 22	Oct '21 - Jul 22
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	3,893.25	1,023,712.70
33825 · Excess Fees - St Johns County	3,947.11	97,817.27
34190 · Culvert Permit Fees	0.00	2,520.50
34195 · Culvert Installation - Packages	20,974.50	403,043.66
34197 · Copies, Maps and Other	5.00	10.00
34199 · Move On/Off Permit	400.00	5,618.00
36110 · Interest Earned Capital City	83.66	753.18
36120 · Interest Earned - SBA	180.65	519.93
36132 · Interest Income - St Johns	0.00	13.22
36990 · Miscellaneous Revenues	0.00	4,396.60
Total Income	29,484.17	1,538,405.06
Gross Profit	29,484.17	1,538,405.06
Expense		
51000 · Personal Services	47,538.18	479,003.42
53000 · Operating Expenses	15,250.69	312,486.42
56000 · Capital Outlay	24,631.32	226,635.79
Total Expense	87,420.19	1,018,125.63
Net Ordinary Income	-57,936.02	520,279.43
Net Income	-57,936.02	520,279.43

Profit & Loss Budget vs. Actual

July 2022

	Jul 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	3,893.25	17,511.05	-13,617.80	22.2%
33825 · Excess Fees - St Johns County	3,947.11	0.00	3,947.11	100.0%
34190 · Culvert Permit Fees	0.00	156.88	-156.88	0.0%
34195 · Culvert Installation - Packages	20,974.50	13,027.34	7,947.16	161.0%
34196 · Maintenance, Repairs & Damages	0.00	56.25	-56.25	0.0%
34197 · Copies, Maps and Other	5.00	8.34	-3.34	60.0%
34199 · Move On/Off Permit	400.00	299.86	100.14	133.4%
36110 · Interest Earned Capital City	83.66	212.41	-128.75	39.4%
36120 · Interest Earned - SBA	180.65	108.34	72.31	166.7%
36132 · Interest Income - St Johns	0.00	8.34	-8.34	0.0%
36990 · Miscellaneous Revenues	0.00	16.66	-16.66	0.0%
Total Income	29,484.17	31,405.47	-1,921.30	93.9%
Gross Profit	29,484.17	31,405.47	-1,921.30	93.9%
Expense				
51000 · Personal Services	47,538.18	46,343.57	1,194.61	102.6%
53000 · Operating Expenses	15,250.69	19,116.63	-3,865.94	79.8%
56000 · Capital Outlay	24,631.32	6,833.34	17,797.98	360.5%
Total Expense	87,420.19	72,293.54	15,126.65	120.9%
Net Ordinary Income	-57,936.02	-40,888.07	-17,047.95	141.7%
Net Income	-57,936.02	-40,888.07	-17,047.95	141.7%

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

	<u>Oct '21 - Jul 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	1,023,712.70	845,508.00	178,204.70	121.1%
33825 · Excess Fees - St Johns County	97,817.27	0.00	97,817.27	100.0%
34190 · Culvert Permit Fees	2,520.50	1,613.61	906.89	156.2%
34195 · Culvert Installation - Packages	403,043.66	130,273.32	272,770.34	309.4%
34196 · Maintenance, Repairs & Damages	0.00	562.50	-562.50	0.0%
34197 · Copies, Maps and Other	10.00	83.32	-73.32	12.0%
34199 · Move On/Off Permit	5,618.00	3,602.84	2,015.16	155.9%
36110 · Interest Earned Capital City	753.18	1,944.36	-1,191.18	38.7%
36120 · Interest Earned - SBA	519.93	1,083.32	-563.39	48.0%
36132 · Interest Income - St Johns	13.22	83.32	-70.10	15.9%
36990 · Miscellaneous Revenues	4,396.60	166.68	4,229.92	2,637.7%
Total Income	<u>1,538,405.06</u>	<u>984,921.27</u>	<u>553,483.79</u>	<u>156.2%</u>
Gross Profit	1,538,405.06	984,921.27	553,483.79	156.2%
Expense				
51000 · Personal Services	479,003.42	463,435.85	15,567.57	103.4%
53000 · Operating Expenses	312,486.42	215,610.90	96,875.52	144.9%
56000 · Capital Outlay	226,635.79	68,333.32	158,302.47	331.7%
Total Expense	<u>1,018,125.63</u>	<u>747,380.07</u>	<u>270,745.56</u>	<u>136.2%</u>
Net Ordinary Income	<u>520,279.43</u>	<u>237,541.20</u>	<u>282,738.23</u>	<u>219.0%</u>
Net Income	<u>520,279.43</u>	<u>237,541.20</u>	<u>282,738.23</u>	<u>219.0%</u>

Balance Sheet

As of July 31, 2022

	Jul 31, 22	Jul 31, 21	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
10120 · CCB Capital Improvement Fund	453,691.52	360,005.38	93,686.14	26.0%
Total Checking/Savings	453,691.52	360,005.38	93,686.14	26.0%
Other Current Assets				
12000 · Due From General Fund	2,587.31	8,245.26	-5,657.95	-68.6%
Total Other Current Assets	2,587.31	8,245.26	-5,657.95	-68.6%
Total Current Assets	456,278.83	368,250.64	88,028.19	23.9%
TOTAL ASSETS	456,278.83	368,250.64	88,028.19	23.9%
LIABILITIES & EQUITY				
Equity				
32000 · Retained Earnings-Fund Balance	368,281.15	324,745.59	43,535.56	13.4%
Net Income	87,997.68	43,505.05	44,492.63	102.3%
Total Equity	456,278.83	368,250.64	88,028.19	23.9%
TOTAL LIABILITIES & EQUITY	456,278.83	368,250.64	88,028.19	23.9%

FERWCD - Capital Projects Fund
Profit & Loss
July 2022

	<u>Jul 22</u>	<u>Jul 21</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
31125 · CIP Assessment Collections	1,297.75	4,793.99	-3,496.24	-72.9%
36120 · Interest Income - CCB	17.59	14.23	3.36	23.6%
Total Income	<u>1,315.34</u>	<u>4,808.22</u>	<u>-3,492.88</u>	<u>-72.6%</u>
Expense				
55275 · Collection Expense	26.13	83.28	-57.15	-68.6%
Total Expense	<u>26.13</u>	<u>83.28</u>	<u>-57.15</u>	<u>-68.6%</u>
Net Ordinary Income	<u>1,289.21</u>	<u>4,724.94</u>	<u>-3,435.73</u>	<u>-72.7%</u>
Other Income/Expense				
Other Income				
31130 · Excess Fees - SJC	1,315.70	3,534.55	-2,218.85	-62.8%
Total Other Income	<u>1,315.70</u>	<u>3,534.55</u>	<u>-2,218.85</u>	<u>-62.8%</u>
Net Other Income	<u>1,315.70</u>	<u>3,534.55</u>	<u>-2,218.85</u>	<u>-62.8%</u>
Net Income	<u>2,604.91</u>	<u>8,259.49</u>	<u>-5,654.58</u>	<u>-68.5%</u>

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

	Oct '21 - Jul 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
31125 · CIP Assessment Collections	261,345.61	205,506.00	55,839.61	127.2%
36120 · Interest Income - CCB	156.17	0.00	156.17	100.0%
Total Income	261,501.78	205,506.00	55,995.78	127.2%
Expense				
55230 · SJC - Collection Exp	711.45	0.00	711.45	100.0%
55235 · SJC Assessment Discount	5,306.25	0.00	5,306.25	100.0%
55275 · Collection Expense	695.93	0.00	695.93	100.0%
56460 · Paving and Stabilization	189,593.88	62,500.00	127,093.88	303.4%
56465 · Road Resurfacing	0.00	166,668.00	-166,668.00	0.0%
56466 · Drainage Control	0.00	4,168.00	-4,168.00	0.0%
Total Expense	196,307.51	233,336.00	-37,028.49	84.1%
Net Ordinary Income	65,194.27	-27,830.00	93,024.27	-234.3%
Other Income/Expense				
Other Income				
31130 · Excess Fees - SJC	22,803.41	0.00	22,803.41	100.0%
Total Other Income	22,803.41	0.00	22,803.41	100.0%
Net Other Income	22,803.41	0.00	22,803.41	100.0%
Net Income	87,997.68	-27,830.00	115,827.68	-316.2%