

Flagler Estates Road and Water Control District
Balance Sheet Prev Year Comparison
As of September 30, 2021

	Sep 30, 21	Sep 30, 20	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
10000 · CASH	1,599,493.37	1,483,125.56	116,367.81	7.9%
Total Checking/Savings	1,599,493.37	1,483,125.56	116,367.81	7.9%
Other Current Assets				
15500 · Prepaid Expenses	5,224.20	2,595.24	2,628.96	101.3%
Total Other Current Assets	5,224.20	2,595.24	2,628.96	101.3%
Total Current Assets	1,604,717.57	1,485,720.80	118,996.77	8.0%
Fixed Assets				
16000 · Fixed Assets	275,628.00	275,628.00	0.00	0.0%
Total Fixed Assets	275,628.00	275,628.00	0.00	0.0%
Other Assets				
17000 · 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	<u>1,932,988.57</u>	<u>1,813,991.80</u>	<u>118,996.77</u>	<u>6.6%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
20200 · Accounts Payable	0.00	613.82	-613.82	-100.0%
Total Accounts Payable	0.00	613.82	-613.82	-100.0%
Other Current Liabilities				
2100 · Payroll Liabilities	1,435.53	1,725.04	-289.51	-16.8%
21800 · FICA & Withholding Payable	1,815.02	-45.18	1,860.20	4,117.3%
21825 · Child Support Payable	87.63	87.63	0.00	0.0%
21850 · Unemployment Taxes Payable	96.55	96.55	0.00	0.0%
Total Other Current Liabilities	3,434.73	1,864.04	1,570.69	84.3%
Total Current Liabilities	3,434.73	2,477.86	956.87	38.6%
Long Term Liabilities	146,104.80	218,963.43	-72,858.63	-33.3%
Total Liabilities	149,539.53	221,441.29	-71,901.76	-32.5%
Equity				
27000 · Fund Balance - Reserved for Inv	52,643.00	52,643.00	0.00	0.0%
27100 · Fund Balance - Undesignated	1,539,907.51	1,452,246.45	87,661.06	6.0%
Net Income	190,898.53	87,661.06	103,237.47	117.8%
Total Equity	1,783,449.04	1,592,550.51	190,898.53	12.0%
TOTAL LIABILITIES & EQUITY	<u>1,932,988.57</u>	<u>1,813,991.80</u>	<u>118,996.77</u>	<u>6.6%</u>

Flagler Estates Road and Water Control District
Profit & Loss YTD Comparison
September 2021

	<u>Sep 21</u>	<u>Oct '20 - Sep 21</u>
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	0.00	952,531.47
33825 · Excess Fees - St Johns County	0.00	61,642.31
34190 · Culvert Permit Fees	300.00	3,882.00
34195 · Culvert Installation - Packages	33,943.89	324,123.12
34197 · Copies, Maps and Other	0.00	93.00
34199 · Move On/Off Permit	400.00	6,209.00
36110 · Interest Earned Capital City	62.21	782.07
36120 · Interest Earned - SBA	8.52	182.84
36132 · Interest Income - St Johns	0.00	47.09
36400 · Sales of Equipment	0.00	15,392.46
36990 · Miscellaneous Revenues	5.60	6,020.08
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Total Income	34,720.22	1,370,905.44
Gross Profit	34,720.22	1,370,905.44
Expense		
51000 · Personal Services	52,146.20	587,613.84
53000 · Operating Expenses	17,847.12	364,347.78
56000 · Capital Outlay	11,162.38	227,710.39
6560 · Payroll Expenses	0.00	334.90
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Total Expense	81,155.70	1,180,006.91
Net Ordinary Income	<hr/>	<hr/>
	-46,435.48	190,898.53
Net Income	<hr/> <hr/>	<hr/> <hr/>
	-46,435.48	190,898.53

Flagler Estates Road and Water Control District
Profit & Loss Budget vs. Actual
September 2021

	Sep 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	0.00	68,501.75	-68,501.75	0.0%
34190 · Culvert Permit Fees	300.00	62.50	237.50	480.0%
34195 · Culvert Installation - Packages	33,943.89	3,708.34	30,235.55	915.3%
34196 · Maintenance, Repairs & Damages	0.00	56.25	-56.25	0.0%
34197 · Copies, Maps and Other	0.00	8.34	-8.34	0.0%
34199 · Move On/Off Permit	400.00	70.84	329.16	564.7%
36110 · Interest Earned Capital City	62.21	166.66	-104.45	37.3%
36120 · Interest Earned - SBA	8.52	108.34	-99.82	7.9%
36132 · Interest Income - St Johns	0.00	8.34	-8.34	0.0%
36990 · Miscellaneous Revenues	5.60	16.66	-11.06	33.6%
Total Income	34,720.22	72,708.02	-37,987.80	47.8%
Gross Profit	34,720.22	72,708.02	-37,987.80	47.8%
Expense				
51000 · Personal Services	52,146.20	48,860.23	3,285.97	106.7%
53000 · Operating Expenses	17,847.12	22,774.96	-4,927.84	78.4%
56000 · Capital Outlay	11,162.38	6,833.34	4,329.04	163.4%
Total Expense	81,155.70	78,468.53	2,687.17	103.4%
Net Ordinary Income	-46,435.48	-5,760.51	-40,674.97	806.1%
Net Income	-46,435.48	-5,760.51	-40,674.97	806.1%

Flagler Estates Road and Water Control District
Profit & Loss Budget vs. Actual
October 2020 through September 2021

	Oct '20 - Sep 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	952,531.47	822,021.00	130,510.47	115.9%
33825 · Excess Fees - St Johns County	61,642.31	0.00	61,642.31	100.0%
34190 · Culvert Permit Fees	3,882.00	750.00	3,132.00	517.6%
34195 · Culvert Installation - Packages	324,123.12	44,500.00	279,623.12	728.4%
34196 · Maintenance, Repairs & Damages	0.00	675.00	-675.00	0.0%
34197 · Copies, Maps and Other	93.00	100.00	-7.00	93.0%
34199 · Move On/Off Permit	6,209.00	850.00	5,359.00	730.5%
36110 · Interest Earned Capital City	782.07	2,000.00	-1,217.93	39.1%
36120 · Interest Earned - SBA	182.84	1,300.00	-1,117.16	14.1%
36132 · Interest Income - St Johns	47.09	100.00	-52.91	47.1%
36400 · Sales of Equipment	15,392.46			
36990 · Miscellaneous Revenues	6,020.08	200.00	5,820.08	3,010.0%
Total Income	1,370,905.44	872,496.00	498,409.44	157.1%
Gross Profit	1,370,905.44	872,496.00	498,409.44	157.1%
Expense				
51000 · Personal Services	587,613.84	586,323.01	1,290.83	100.2%
53000 · Operating Expenses	364,347.78	273,300.00	91,047.78	133.3%
56000 · Capital Outlay	227,710.39	82,000.00	145,710.39	277.7%
6560 · Payroll Expenses	334.90			
Total Expense	1,180,006.91	941,623.01	238,383.90	125.3%
Net Ordinary Income	190,898.53	-69,127.01	260,025.54	-276.2%
Net Income	190,898.53	-69,127.01	260,025.54	-276.2%

FERWCD - Capital Projects Fund
Balance Sheet Prev Year Comparison
As of September 30, 2021

	<u>Sep 30, 21</u>	<u>Sep 30, 20</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
10120 · CCB Capital Improvement Fund	368,281.15	324,745.57	43,535.58	13.4%
Total Checking/Savings	368,281.15	324,745.57	43,535.58	13.4%
Other Current Assets				
12000 · Due From General Fund	0.00	0.02	-0.02	-100.0%
Total Other Current Assets	0.00	0.02	-0.02	-100.0%
Total Current Assets	368,281.15	324,745.59	43,535.56	13.4%
TOTAL ASSETS	<u>368,281.15</u>	<u>324,745.59</u>	<u>43,535.56</u>	<u>13.4%</u>
LIABILITIES & EQUITY				
Equity				
32000 · Retained Earnings-Fund Balance	324,745.59	264,665.06	60,080.53	22.7%
Net Income	43,535.56	60,080.53	-16,544.97	-27.5%
Total Equity	368,281.15	324,745.59	43,535.56	13.4%
TOTAL LIABILITIES & EQUITY	<u>368,281.15</u>	<u>324,745.59</u>	<u>43,535.56</u>	<u>13.4%</u>

FERWCD - Capital Projects Fund
Profit & Loss YTD Comparison
September 2021

	<u>Sep 21</u>	<u>Oct '20 - Sep 21</u>
Ordinary Income/Expense		
Income		
31125 · CIP Assessment Collections	0.00	236,906.89
36120 · Interest Income - CCB	15.13	166.92
Total Income	<u>15.13</u>	<u>237,073.81</u>
Expense		
55230 · SJC - Collection Exp	0.00	45.00
55235 · SJC Assessment Discount	0.00	4,756.88
55275 · Collection Expense	0.00	-217.02
56460 · Paving and Stabilization	0.00	199,423.02
Total Expense	<u>0.00</u>	<u>204,007.88</u>
Net Ordinary Income	15.13	33,065.93
Other Income/Expense		
Other Income		
31130 · Excess Fees - SJC	0.00	10,469.63
Total Other Income	<u>0.00</u>	<u>10,469.63</u>
Net Other Income	<u>0.00</u>	<u>10,469.63</u>
Net Income	<u><u>15.13</u></u>	<u><u>43,535.56</u></u>

FERWCD - Capital Projects Fund
Profit & Loss Budget vs. Actual
October 2020 through September 2021

	Oct '20 - Sep 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
31125 · CIP Assessment Collections	236,906.89	205,505.00	31,401.89	115.3%
36120 · Interest Income - CCB	166.92	0.00	166.92	100.0%
Total Income	237,073.81	205,505.00	31,568.81	115.4%
Expense				
55230 · SJC - Collection Exp	45.00	0.00	45.00	100.0%
55235 · SJC Assessment Discount	4,756.88	0.00	4,756.88	100.0%
55275 · Collection Expense	-217.02	0.00	-217.02	100.0%
56460 · Paving and Stabilization	199,423.02	100,000.00	99,423.02	199.4%
56465 · Road Resurfacing	0.00	200,000.00	-200,000.00	0.0%
56485 · Drainage Imp - Intersections	0.00	10,000.00	-10,000.00	0.0%
Total Expense	204,007.88	310,000.00	-105,992.12	65.8%
Net Ordinary Income	33,065.93	-104,495.00	137,560.93	-31.6%
Other Income/Expense				
Other Income				
31130 · Excess Fees - SJC	10,469.63	0.00	10,469.63	100.0%
Total Other Income	10,469.63	0.00	10,469.63	100.0%
Net Other Income	10,469.63	0.00	10,469.63	100.0%
Net Income	43,535.56	-104,495.00	148,030.56	-41.7%