

Balance Sheet

As of April 30, 2022

	Apr 30, 22	Apr 30, 21	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
10000 · CASH	2,008,441.36	1,783,446.89	224,994.47	12.6%
Total Checking/Savings	2,008,441.36	1,783,446.89	224,994.47	12.6%
Other Current Assets				
15500 · Prepaid Expenses	18,342.19	18,284.85	57.34	0.3%
Total Other Current Assets	18,342.19	18,284.85	57.34	0.3%
Total Current Assets	2,026,783.55	1,801,731.74	225,051.81	12.5%
Fixed Assets				
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	2,517,465.09	2,130,002.74	387,462.35	18.2%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
2100 · Payroll Liabilities	2,682.70	2,608.35	74.35	2.9%
21800 · FICA & Withholding Payable	1,815.02	918.20	896.82	97.7%
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	18,377.12	33,962.17	-15,585.05	-45.9%
23801 · Notes Payable - 926MLoader	97,113.03	0.00	97,113.03	100.0%
Total Other Current Liabilities	120,172.05	37,672.90	82,499.15	219.0%
Total Current Liabilities	120,172.05	37,672.90	82,499.15	219.0%
Long Term Liabilities				
23800 · Notes Payable	58,406.17	131,264.80	-72,858.63	-55.5%
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	-49.9%
Total Liabilities	193,418.22	183,777.70	9,640.52	5.3%
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	540,597.83	353,674.53	186,923.30	52.9%
Total Equity	2,324,046.87	1,946,225.04	377,821.83	19.4%
TOTAL LIABILITIES & EQUITY	2,517,465.09	2,130,002.74	387,462.35	18.2%

	Apr 22	Oct '21 - Apr 22
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	75,352.39	869,675.09
33825 · Excess Fees - St Johns County	1,071.66	89,639.75
34190 · Culvert Permit Fees	150.00	2,066.50
34195 · Culvert Installation - Packages	36,509.00	286,343.16
34197 · Copies, Maps and Other	0.00	5.00
34199 · Move On/Off Permit	606.00	4,415.00
36110 · Interest Earned Capital City	79.33	509.97
36120 · Interest Earned - SBA	43.82	133.58
36132 · Interest Income - St Johns	0.00	13.22
36990 · Miscellaneous Revenues	0.00	4,324.92
Total Income	113,812.20	1,257,126.19
Gross Profit	113,812.20	1,257,126.19
Expense		
51000 · Personal Services	42,701.82	337,853.96
53000 · Operating Expenses	37,798.43	209,877.00
56000 · Capital Outlay	8,485.20	167,681.31
6560 · Payroll Expenses	0.00	1,116.09
66900 · Reconciliation Discrepancies	0.00	0.00
Total Expense	88,985.45	716,528.36
Net Ordinary Income	24,826.75	540,597.83
Net Income	24,826.75	540,597.83

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

	<u>Apr 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	75,352.39	100,891.74	-25,539.35	74.7%
33825 · Excess Fees - St Johns County	1,071.66	0.00	1,071.66	100.0%
34190 · Culvert Permit Fees	150.00	154.56	-4.56	97.0%
34195 · Culvert Installation - Packages	36,509.00	13,027.33	23,481.67	280.2%
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	606.00	524.76	81.24	115.5%
36110 · Interest Earned Capital City	79.33	206.48	-127.15	38.4%
36120 · Interest Earned - SBA	43.82	108.33	-64.51	40.5%
36132 · Interest Income - St Johns	0.00	8.33	-8.33	0.0%
36990 · Miscellaneous Revenues	0.00	16.67	-16.67	0.0%
Total Income	<u>113,812.20</u>	<u>115,002.78</u>	<u>-1,190.58</u>	<u>99.0%</u>
Gross Profit	<u>113,812.20</u>	<u>115,002.78</u>	<u>-1,190.58</u>	<u>99.0%</u>
Expense				
51000 · Personal Services	42,701.82	46,343.59	-3,641.77	92.1%
53000 · Operating Expenses	37,798.43	19,116.69	18,681.74	197.7%
56000 · Capital Outlay	8,485.20	6,833.33	1,651.87	124.2%
Total Expense	<u>88,985.45</u>	<u>72,293.61</u>	<u>16,691.84</u>	<u>123.1%</u>
Net Ordinary Income	<u>24,826.75</u>	<u>42,709.17</u>	<u>-17,882.42</u>	<u>58.1%</u>
Net Income	<u>24,826.75</u>	<u>42,709.17</u>	<u>-17,882.42</u>	<u>58.1%</u>

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

	<u>Oct '21 - Apr 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	869,675.09	689,863.85	179,811.24	126.1%
33825 · Excess Fees - St Johns County	89,639.75	0.00	89,639.75	100.0%
34190 · Culvert Permit Fees	2,066.50	1,068.01	998.49	193.5%
34195 · Culvert Installation - Packages	286,343.16	91,191.31	195,151.85	314.0%
34196 · Maintenance, Repairs & Damages	0.00	393.75	-393.75	0.0%
34197 · Copies, Maps and Other	5.00	58.31	-53.31	8.6%
34199 · Move On/Off Permit	4,415.00	2,778.22	1,636.78	158.9%
36110 · Interest Earned Capital City	509.97	1,308.94	-798.97	39.0%
36120 · Interest Earned - SBA	133.58	758.31	-624.73	17.6%
36132 · Interest Income - St Johns	13.22	58.31	-45.09	22.7%
36990 · Miscellaneous Revenues	4,324.92	116.69	4,208.23	3,706.3%
Total Income	<u>1,257,126.19</u>	<u>787,595.70</u>	<u>469,530.49</u>	<u>159.6%</u>
Gross Profit	<u>1,257,126.19</u>	<u>787,595.70</u>	<u>469,530.49</u>	<u>159.6%</u>
Expense				
51000 · Personal Services	337,853.96	324,405.13	13,448.83	104.1%
53000 · Operating Expenses	209,877.00	147,387.79	62,489.21	142.4%
56000 · Capital Outlay	167,681.31	47,833.31	119,848.00	350.6%
6560 · Payroll Expenses	1,116.09			
Total Expense	<u>716,528.36</u>	<u>519,626.23</u>	<u>196,902.13</u>	<u>137.9%</u>
Net Ordinary Income	<u>540,597.83</u>	<u>267,969.47</u>	<u>272,628.36</u>	<u>201.7%</u>
Net Income	<u>540,597.83</u>	<u>267,969.47</u>	<u>272,628.36</u>	<u>201.7%</u>

FERWCD - Capital Projects Fund

Balance Sheet

As of April 30, 2022

	<u>Apr 30, 22</u>	<u>Apr 30, 21</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
10120 · CCB Capital Improvement Fund	<u>384,320.23</u>	<u>287,554.84</u>	<u>96,765.39</u>	<u>33.7%</u>
Total Checking/Savings	<u>384,320.23</u>	<u>287,554.84</u>	<u>96,765.39</u>	<u>33.7%</u>
Other Current Assets				
12000 · Due From General Fund	<u>18,377.13</u>	<u>33,962.17</u>	<u>-15,585.04</u>	<u>-45.9%</u>
Total Other Current Assets	<u>18,377.13</u>	<u>33,962.17</u>	<u>-15,585.04</u>	<u>-45.9%</u>
Total Current Assets	<u>402,697.36</u>	<u>321,517.01</u>	<u>81,180.35</u>	<u>25.3%</u>
TOTAL ASSETS	<u>402,697.36</u>	<u>321,517.01</u>	<u>81,180.35</u>	<u>25.3%</u>
LIABILITIES & EQUITY				
Equity				
32000 · Retained Earnings-Fund Balance	<u>368,281.15</u>	<u>324,745.59</u>	<u>43,535.56</u>	<u>13.4%</u>
Net Income	<u>34,416.21</u>	<u>-3,228.58</u>	<u>37,644.79</u>	<u>1,166.0%</u>
Total Equity	<u>402,697.36</u>	<u>321,517.01</u>	<u>81,180.35</u>	<u>25.3%</u>
TOTAL LIABILITIES & EQUITY	<u>402,697.36</u>	<u>321,517.01</u>	<u>81,180.35</u>	<u>25.3%</u>

FERWCD - Capital Projects Fund

Profit & Loss

April 2022

	Apr 22	Oct '21 - Apr 22
Ordinary Income/Expense		
Income		
31125 · CIP Assessment Collections	18,311.24	209,999.75
36120 · Interest Income - CCB	15.37	105.68
Total Income	18,326.61	210,105.43
Expense		
55230 · SJC - Collection Exp	194.54	386.87
55235 · SJC Assessment Discount	0.00	5,306.25
55275 · Collection Expense	-260.42	479.79
56460 · Paving and Stabilization	0.00	189,593.88
Total Expense	-65.88	195,766.79
Net Ordinary Income	18,392.49	14,338.64
Other Income/Expense		
Other Income		
31130 · Excess Fees - SJC	0.00	20,077.57
Total Other Income	0.00	20,077.57
Net Other Income	0.00	20,077.57
Net Income	18,392.49	34,416.21

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

	<u>Oct '21 - Apr 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
31125 · CIP Assessment Collections	209,999.75	168,543.00	41,456.75	124.6%
36120 · Interest Income - CCB	105.68	0.00	105.68	100.0%
Total Income	<u>210,105.43</u>	<u>168,543.00</u>	<u>41,562.43</u>	<u>124.7%</u>
Expense				
55230 · SJC - Collection Exp	386.87	0.00	386.87	100.0%
55235 · SJC Assessment Discount	5,306.25	0.00	5,306.25	100.0%
55275 · Collection Expense	479.79	0.00	479.79	100.0%
56460 · Paving and Stabilization	189,593.88	43,750.00	145,843.88	433.4%
56465 · Road Resurfacing	0.00	116,669.00	-116,669.00	0.0%
56466 · Drainage Control	0.00	2,919.00	-2,919.00	0.0%
Total Expense	<u>195,766.79</u>	<u>163,338.00</u>	<u>32,428.79</u>	<u>119.9%</u>
Net Ordinary Income	<u>14,338.64</u>	<u>5,205.00</u>	<u>9,133.64</u>	<u>275.5%</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>0.00</u>	<u>20,077.57</u>	<u>100.0%</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>34,416.21</u></u>	<u><u>5,205.00</u></u>	<u><u>29,211.21</u></u>	<u><u>661.2%</u></u>