

Flagler Estates Road and Water Control District
Balance Sheet Prev Year Comparison
As of August 31, 2021

	Aug 31, 21	Aug 31, 20	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
10000 · CASH	1,641,333.57	1,565,232.31	76,101.26	4.9%
Total Checking/Savings	1,641,333.57	1,565,232.31	76,101.26	4.9%
Other Current Assets				
15500 · Prepaid Expenses	7,836.33	5,190.40	2,645.93	51.0%
Total Other Current Assets	7,836.33	5,190.40	2,645.93	51.0%
Total Current Assets	1,649,169.90	1,570,422.71	78,747.19	5.0%
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				
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	1,977,440.90	1,898,693.71	78,747.19	4.2%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
20200 · Accounts Payable	0.00	1,166.48	-1,166.48	-100.0%
Total Accounts Payable	0.00	1,166.48	-1,166.48	-100.0%
Other Current Liabilities				
2100 · Payroll Liabilities	357.34	2,304.14	-1,946.80	-84.5%
21800 · FICA & Withholding Payable	910.06	918.20	-8.14	-0.9%
21825 · Child Support Payable	87.63	87.63	0.00	0.0%
21850 · Unemployment Taxes Payable	96.55	193.63	-97.08	-50.1%
21950 · Due to Capital Projects Fund	0.00	34,050.61	-34,050.61	-100.0%
Total Other Current Liabilities	1,451.58	37,554.21	-36,102.63	-96.1%
Total Current Liabilities	1,451.58	38,720.69	-37,269.11	-96.3%
Long Term Liabilities	146,104.80	218,963.43	-72,858.63	-33.3%
Total Liabilities	147,556.38	257,684.12	-110,127.74	-42.7%
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	237,334.01	136,120.14	101,213.87	74.4%
Total Equity	1,829,884.52	1,641,009.59	188,874.93	11.5%
TOTAL LIABILITIES & EQUITY	1,977,440.90	1,898,693.71	78,747.19	4.2%

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

	<u>Aug 21</u>	<u>Oct '20 - Aug 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	450.00	3,582.00
34195 · Culvert Installation - Packages	11,407.37	290,179.23
34197 · Copies, Maps and Other	0.00	93.00
34199 · Move On/Off Permit	1,003.00	5,809.00
36110 · Interest Earned Capital City	67.39	719.86
36120 · Interest Earned - SBA	10.15	174.32
36132 · Interest Income - St Johns	0.00	47.09
36400 · Sales of Equipment	0.00	15,392.46
36990 · Miscellaneous Revenues	576.26	6,014.48
Total Income	<u>13,514.17</u>	<u>1,336,185.22</u>
Gross Profit	13,514.17	1,336,185.22
Expense		
51000 · Personal Services	36,601.66	535,467.64
53000 · Operating Expenses	41,466.24	346,500.66
56000 · Capital Outlay	27,712.48	216,548.01
6560 · Payroll Expenses	0.00	334.90
Total Expense	<u>105,780.38</u>	<u>1,098,851.21</u>
Net Ordinary Income	<u>-92,266.21</u>	<u>237,334.01</u>
Net Income	<u>-92,266.21</u>	<u>237,334.01</u>

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

	Aug 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	450.00	62.50	387.50	720.0%
34195 · Culvert Installation - Packages	11,407.37	3,708.34	7,699.03	307.6%
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	1,003.00	70.84	932.16	1,415.9%
36110 · Interest Earned Capital City	67.39	166.66	-99.27	40.4%
36120 · Interest Earned - SBA	10.15	108.34	-98.19	9.4%
36132 · Interest Income - St Johns	0.00	8.34	-8.34	0.0%
36990 · Miscellaneous Revenues	576.26	16.66	559.60	3,458.9%
Total Income	13,514.17	72,708.02	-59,193.85	18.6%
Gross Profit	13,514.17	72,708.02	-59,193.85	18.6%
Expense				
51000 · Personal Services	36,601.66	48,860.25	-12,258.59	74.9%
53000 · Operating Expenses	41,466.24	22,774.96	18,691.28	182.1%
56000 · Capital Outlay	27,712.48	6,833.34	20,879.14	405.5%
Total Expense	105,780.38	78,468.55	27,311.83	134.8%
Net Ordinary Income	-92,266.21	-5,760.53	-86,505.68	1,601.7%
Net Income	-92,266.21	-5,760.53	-86,505.68	1,601.7%

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

	Oct '20 - Aug 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	952,531.47	753,519.25	199,012.22	126.4%
33825 · Excess Fees - St Johns County	61,642.31	0.00	61,642.31	100.0%
34190 · Culvert Permit Fees	3,582.00	687.50	2,894.50	521.0%
34195 · Culvert Installation - Packages	290,179.23	40,791.66	249,387.57	711.4%
34196 · Maintenance, Repairs & Damages	0.00	618.75	-618.75	0.0%
34197 · Copies, Maps and Other	93.00	91.66	1.34	101.5%
34199 · Move On/Off Permit	5,809.00	779.16	5,029.84	745.5%
36110 · Interest Earned Capital City	719.86	1,833.34	-1,113.48	39.3%
36120 · Interest Earned - SBA	174.32	1,191.66	-1,017.34	14.6%
36132 · Interest Income - St Johns	47.09	91.66	-44.57	51.4%
36400 · Sales of Equipment	15,392.46			
36990 · Miscellaneous Revenues	6,014.48	183.34	5,831.14	3,280.5%
Total Income	1,336,185.22	799,787.98	536,397.24	167.1%
Gross Profit	1,336,185.22	799,787.98	536,397.24	167.1%
Expense				
51000 · Personal Services	535,467.64	537,462.78	-1,995.14	99.6%
53000 · Operating Expenses	346,500.66	250,525.04	95,975.62	138.3%
56000 · Capital Outlay	216,548.01	75,166.66	141,381.35	288.1%
6560 · Payroll Expenses	334.90			
Total Expense	1,098,851.21	863,154.48	235,696.73	127.3%
Net Ordinary Income	237,334.01	-63,366.50	300,700.51	-374.5%
Net Income	237,334.01	-63,366.50	300,700.51	-374.5%

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

	<u>Aug 31, 21</u>	<u>Aug 31, 20</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
10120 · CCB Capital Improvement Fund	368,266.02	290,682.58	77,583.44	26.7%
Total Checking/Savings	368,266.02	290,682.58	77,583.44	26.7%
Other Current Assets				
12000 · Due From General Fund	0.00	42,451.13	-42,451.13	-100.0%
Total Other Current Assets	0.00	42,451.13	-42,451.13	-100.0%
Total Current Assets	368,266.02	333,133.71	35,132.31	10.6%
TOTAL ASSETS	<u>368,266.02</u>	<u>333,133.71</u>	<u>35,132.31</u>	<u>10.6%</u>
LIABILITIES & EQUITY				
Equity				
32000 · Retained Earnings-Fund Balance	324,745.59	264,665.06	60,080.53	22.7%
Net Income	43,520.43	68,468.65	-24,948.22	-36.4%
Total Equity	368,266.02	333,133.71	35,132.31	10.6%
TOTAL LIABILITIES & EQUITY	<u>368,266.02</u>	<u>333,133.71</u>	<u>35,132.31</u>	<u>10.6%</u>

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

	<u>Aug 21</u>	<u>Oct '20 - Aug 21</u>
Ordinary Income/Expense		
Income		
31125 · CIP Assessment Collections	0.00	236,906.89
36120 · Interest Income - CCB	15.38	151.79
Total Income	15.38	237,058.68
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	0.00	204,007.88
Net Ordinary Income	15.38	33,050.80
Other Income/Expense		
Other Income		
31130 · Excess Fees - SJC	0.00	10,469.63
Total Other Income	0.00	10,469.63
Net Other Income	0.00	10,469.63
Net Income	15.38	43,520.43

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

	Oct '20 - Aug 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
31125 · CIP Assessment Collections	236,906.89	188,379.59	48,527.30	125.8%
36120 · Interest Income - CCB	151.79	0.00	151.79	100.0%
Total Income	237,058.68	188,379.59	48,679.09	125.8%
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	91,666.66	107,756.36	217.6%
56465 · Road Resurfacing	0.00	183,333.34	-183,333.34	0.0%
56485 · Drainage Imp - Intersections	0.00	9,166.66	-9,166.66	0.0%
Total Expense	204,007.88	284,166.66	-80,158.78	71.8%
Net Ordinary Income	33,050.80	-95,787.07	128,837.87	-34.5%
Other Income/Expense				
Other Income				
31130 · Excess Fees - SJC	10,469.63	0.00	10,469.63	100.0%
60000 · Transfer from General Fund	0.00	0.00	0.00	0.0%
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	43,520.43	-95,787.07	139,307.50	-45.4%