

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

	Jul 31, 21	Jul 31, 20	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
10000 · CASH	1,744,503.63	1,469,882.99	274,620.64	18.7%
<b>Total Checking/Savings</b>	1,744,503.63	1,469,882.99	274,620.64	18.7%
<b>Other Current Assets</b>				
15500 · Prepaid Expenses	10,448.46	7,785.56	2,662.90	34.2%
<b>Total Other Current Assets</b>	10,448.46	7,785.56	2,662.90	34.2%
<b>Total Current Assets</b>	1,754,952.09	1,477,668.55	277,283.54	18.8%
<b>Fixed Assets</b>				
16000 · Fixed Assets	275,628.00	275,628.00	0.00	0.0%
<b>Total Fixed Assets</b>	275,628.00	275,628.00	0.00	0.0%
<b>Other Assets</b>				
17000 · Inventory	52,643.00	52,643.00	0.00	0.0%
<b>Total Other Assets</b>	52,643.00	52,643.00	0.00	0.0%
<b>TOTAL ASSETS</b>	<b>2,083,223.09</b>	<b>1,805,939.55</b>	<b>277,283.54</b>	<b>15.4%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
20200 · Accounts Payable	3,500.00	16,942.66	-13,442.66	-79.3%
<b>Total Accounts Payable</b>	3,500.00	16,942.66	-13,442.66	-79.3%
<b>Other Current Liabilities</b>				
2100 · Payroll Liabilities	1,223.10	2,223.33	-1,000.23	-45.0%
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	193.63	-97.08	-50.1%
21950 · Due to Capital Projects Fund	8,245.26	8,400.50	-155.24	-1.9%
<b>Total Other Current Liabilities</b>	11,467.56	11,823.29	-355.73	-3.0%
<b>Total Current Liabilities</b>	14,967.56	28,765.95	-13,798.39	-48.0%
<b>Long Term Liabilities</b>	146,104.80	218,963.43	-72,858.63	-33.3%
<b>Total Liabilities</b>	161,072.36	247,729.38	-86,657.02	-35.0%
<b>Equity</b>				
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	329,600.22	53,320.72	276,279.50	518.2%
<b>Total Equity</b>	1,922,150.73	1,558,210.17	363,940.56	23.4%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,083,223.09</b>	<b>1,805,939.55</b>	<b>277,283.54</b>	<b>15.4%</b>

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

08/10/21

July 2021

Accrual Basis

	Jul 21	Oct '20 - Jul 21
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
31125 · Taxes - St Johns County	19,727.58	952,531.47
33825 · Excess Fees - St Johns County	14,544.97	61,642.31
34190 · Culvert Permit Fees	304.50	3,132.00
34195 · Culvert Installation - Packages	10,784.34	278,771.86
34197 · Copies, Maps and Other	0.00	93.00
34199 · Move On/Off Permit	400.00	4,806.00
36110 · Interest Earned Capital City	71.28	652.47
36120 · Interest Earned - SBA	19.46	164.17
36132 · Interest Income - St Johns	0.00	47.09
36400 · Sales of Equipment	0.00	15,392.46
36990 · Miscellaneous Revenues	0.00	5,438.22
<b>Total Income</b>	<u>45,852.13</u>	<u>1,322,671.05</u>
<b>Gross Profit</b>	45,852.13	1,322,671.05
<b>Expense</b>		
51000 · Personal Services	45,685.22	498,865.98
53000 · Operating Expenses	34,330.08	305,034.42
56000 · Capital Outlay	43,700.00	188,835.53
57000 · Debt Service	0.00	0.00
6560 · Payroll Expenses	70.00	334.90
<b>Total Expense</b>	<u>123,785.30</u>	<u>993,070.83</u>
<b>Net Ordinary Income</b>	<u>-77,933.17</u>	<u>329,600.22</u>
<b>Net Income</b>	<u><u>-77,933.17</u></u>	<u><u>329,600.22</u></u>

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

	Jul 21	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
31125 · Taxes - St Johns County	19,727.58	68,501.75	-48,774.17	28.8%
33825 · Excess Fees - St Johns County	14,544.97			
34190 · Culvert Permit Fees	304.50	62.50	242.00	487.2%
34195 · Culvert Installation - Packages	10,784.34	3,708.34	7,076.00	290.8%
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	71.28	166.66	-95.38	42.8%
36120 · Interest Earned - SBA	19.46	108.34	-88.88	18.0%
36132 · Interest Income - St Johns	0.00	8.34	-8.34	0.0%
36990 · Miscellaneous Revenues	0.00	16.66	-16.66	0.0%
<b>Total Income</b>	45,852.13	72,708.02	-26,855.89	63.1%
<b>Gross Profit</b>	45,852.13	72,708.02	-26,855.89	63.1%
<b>Expense</b>				
51000 · Personal Services	45,685.22	48,860.26	-3,175.04	93.5%
53000 · Operating Expenses	34,330.08	22,774.96	11,555.12	150.7%
56000 · Capital Outlay	43,700.00	6,833.34	36,866.66	639.5%
6560 · Payroll Expenses	70.00			
<b>Total Expense</b>	123,785.30	78,468.56	45,316.74	157.8%
<b>Net Ordinary Income</b>	-77,933.17	-5,760.54	-72,172.63	1,352.9%
<b>Net Income</b>	<b>-77,933.17</b>	<b>-5,760.54</b>	<b>-72,172.63</b>	<b>1,352.9%</b>

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

08/10/21

Accrual Basis

	Oct '20 - Jul 21	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
31125 · Taxes - St Johns County	952,531.47	685,017.50	267,513.97	139.1%
33825 · Excess Fees - St Johns County	61,642.31	0.00	61,642.31	100.0%
34190 · Culvert Permit Fees	3,132.00	625.00	2,507.00	501.1%
34195 · Culvert Installation - Packages	278,771.86	37,083.32	241,688.54	751.7%
34196 · Maintenance, Repairs & Damages	0.00	562.50	-562.50	0.0%
34197 · Copies, Maps and Other	93.00	83.32	9.68	111.6%
34199 · Move On/Off Permit	4,806.00	708.32	4,097.68	678.5%
36110 · Interest Earned Capital City	652.47	1,666.68	-1,014.21	39.1%
36120 · Interest Earned - SBA	164.17	1,083.32	-919.15	15.2%
36132 · Interest Income - St Johns	47.09	83.32	-36.23	56.5%
36400 · Sales of Equipment	15,392.46			
36990 · Miscellaneous Revenues	5,438.22	166.68	5,271.54	3,262.7%
<b>Total Income</b>	<b>1,322,671.05</b>	<b>727,079.96</b>	<b>595,591.09</b>	<b>181.9%</b>
<b>Gross Profit</b>	<b>1,322,671.05</b>	<b>727,079.96</b>	<b>595,591.09</b>	<b>181.9%</b>
<b>Expense</b>				
51000 · Personal Services	498,865.98	488,602.53	10,263.45	102.1%
53000 · Operating Expenses	305,034.42	227,750.08	77,284.34	133.9%
56000 · Capital Outlay	188,835.53	68,333.32	120,502.21	276.3%
57000 · Debt Service	0.00			
6560 · Payroll Expenses	334.90			
66900 · Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
<b>Total Expense</b>	<b>993,070.83</b>	<b>784,685.93</b>	<b>208,384.90</b>	<b>126.6%</b>
<b>Net Ordinary Income</b>	<b>329,600.22</b>	<b>-57,605.97</b>	<b>387,206.19</b>	<b>-572.2%</b>
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
Transfer To CIP	0.00	0.00	0.00	0.0%
<b>Total Other Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Net Income</b>	<b>329,600.22</b>	<b>-57,605.97</b>	<b>387,206.19</b>	<b>-572.2%</b>

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

	<u>Jul 31, 21</u>	<u>Jul 31, 20</u>	<u>\$ Change</u>	<u>% Change</u>
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
10120 · CCB Capital Improvement Fund	360,005.38	282,270.03	77,735.35	27.5%
<b>Total Checking/Savings</b>	360,005.38	282,270.03	77,735.35	27.5%
<b>Other Current Assets</b>				
12000 · Due From General Fund	8,245.26	8,400.52	-155.26	-1.9%
<b>Total Other Current Assets</b>	8,245.26	8,400.52	-155.26	-1.9%
<b>Total Current Assets</b>	368,250.64	290,670.55	77,580.09	26.7%
<b>TOTAL ASSETS</b>	<b><u>368,250.64</u></b>	<b><u>290,670.55</u></b>	<b><u>77,580.09</u></b>	<b><u>26.7%</u></b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Equity</b>				
32000 · Retained Earnings-Fund Balance	324,745.59	264,665.06	60,080.53	22.7%
Net Income	43,505.05	26,005.49	17,499.56	67.3%
<b>Total Equity</b>	368,250.64	290,670.55	77,580.09	26.7%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>368,250.64</u></b>	<b><u>290,670.55</u></b>	<b><u>77,580.09</u></b>	<b><u>26.7%</u></b>

**FERWCD - Capital Projects Fund**  
**Profit & Loss YTD Comparison**  
**July 2021**

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	<u>Jul 21</u>	<u>Oct '20 - Jul 21</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
31125 · CIP Assessment Collections	4,793.99	236,906.89
36120 · Interest Income - CCB	14.23	136.41
<b>Total Income</b>	<u>4,808.22</u>	<u>237,043.30</u>
<b>Expense</b>		
55230 · SJC - Collection Exp	0.00	45.00
55235 · SJC Assessment Discount	0.00	4,756.88
55275 · Collection Expense	83.28	-217.02
56460 · Paving and Stabilization	0.00	199,423.02
<b>Total Expense</b>	<u>83.28</u>	<u>204,007.88</u>
<b>Net Ordinary Income</b>	4,724.94	33,035.42
<b>Other Income/Expense</b>		
<b>Other Income</b>		
31130 · Excess Fees - SJC	3,534.55	10,469.63
<b>Total Other Income</b>	<u>3,534.55</u>	<u>10,469.63</u>
<b>Net Other Income</b>	<u>3,534.55</u>	<u>10,469.63</u>
<b>Net Income</b>	<u><b>8,259.49</b></u>	<u><b>43,505.05</b></u>

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

	Oct '20 - Jul 21	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
31125 · CIP Assessment Collections	236,906.89	171,254.18	65,652.71	138.3%
36120 · Interest Income - CCB	136.41	0.00	136.41	100.0%
<b>Total Income</b>	237,043.30	171,254.18	65,789.12	138.4%
<b>Expense</b>				
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	83,333.32	116,089.70	239.3%
56465 · Road Resurfacing	0.00	166,666.68	-166,666.68	0.0%
56485 · Drainage Imp - Intersections	0.00	8,333.32	-8,333.32	0.0%
<b>Total Expense</b>	204,007.88	258,333.32	-54,325.44	79.0%
<b>Net Ordinary Income</b>	33,035.42	-87,079.14	120,114.56	-37.9%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
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%
<b>Total Other Income</b>	10,469.63	0.00	10,469.63	100.0%
<b>Net Other Income</b>	10,469.63	0.00	10,469.63	100.0%
<b>Net Income</b>	<b>43,505.05</b>	<b>-87,079.14</b>	<b>130,584.19</b>	<b>-50.0%</b>