

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

	Nov 30, 21	Nov 30, 20	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
10000 · CASH	1729719.83	1466208.25	263,511.58	18.0%
Total Checking/Savings	1729719.83	1466208.25	263,511.58	18.0%
Other Current Assets				
15500 · Prepaid Expenses	36,684.34	31,345.50	5,338.84	17.0%
Total Other Current Assets	36,684.34	31,345.50	5,338.84	17.0%
Total Current Assets	1766404.17	1497553.75	268,850.42	18.0%
Fixed Assets				
16000 · Fixed Assets	308,554.50	348,486.63	-39,932.13	-11.5%
Total Fixed Assets	308,554.50	348,486.63	-39,932.13	-11.5%
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	2127601.67	1898683.38	228,918.29	12.1%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
2100 · Payroll Liabilities	365.81	2,154.07	-1,788.26	-83.0%
21800 · FICA & Withholding Payable	861.90	918.20	-56.30	-6.1%
21825 · Child Support Payable	87.63	87.63	0.00	0.0%
21850 · Unemployment Taxes Paya...	96.55	96.55	0.00	0.0%
21950 · Due to Capital Projects Fund	34,777.82	33,442.28	1,335.54	4.0%
Total Other Current Liabilities	36,189.71	36,698.73	-509.02	-1.4%
Total Current Liabilities	36,189.71	36,698.73	-509.02	-1.4%
Long Term Liabilities	73,246.17	218,963.43	-145,717.26	-66.6%
Total Liabilities	109,435.88	255,662.16	-146,226.28	-57.2%
Equity				
27000 · Fund Balance - Reserved for Inv	52,643.00	52,643.00	0.00	0.0%
27100 · Fund Balance - Undesignated	1730806.04	1539907.51	190,898.53	12.4%
Net Income	234,716.75	50,470.71	184,246.04	365.1%
Total Equity	2018165.79	1643021.22	375,144.57	22.8%
TOTAL LIABILITIES & EQUITY	2127601.67	1898683.38	228,918.29	12.1%

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

	<u>Nov 21</u>	<u>Oct - Nov 21</u>
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	150,684.21	281,990.91
33825 · Excess Fees - St Johns County	0.00	82,621.01
34190 · Culvert Permit Fees	304.50	459.00
34195 · Culvert Installation - Packages	51,490.09	68,095.79
34199 · Move On/Off Permit	600.00	1,003.00
36110 · Interest Earned Capital City	64.06	126.95
36120 · Interest Earned - SBA	9.90	19.29
36990 · Miscellaneous Revenues	0.00	2,070.56
Total Income	<u>203,152.76</u>	<u>436,386.51</u>
Gross Profit	203,152.76	436,386.51
Expense		
51000 · Personal Services	38,585.47	109,689.89
53000 · Operating Expenses	25,688.17	61,875.15
56000 · Capital Outlay	<u>11,058.59</u>	<u>30,104.72</u>
Total Expense	<u>75,332.23</u>	<u>201,669.76</u>
Net Ordinary Income	<u>127,820.53</u>	<u>234,716.75</u>
Net Income	<u><u>127,820.53</u></u>	<u><u>234,716.75</u></u>

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

	Nov 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	150,684.21	125,030.63	25,653.58	120.5%
34190 · Culvert Permit Fees	304.50	0.00	304.50	100.0%
34195 · Culvert Installation - Packages	51,490.09	13,027.33	38,462.76	395.2%
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	600.00	449.79	150.21	133.4%
36110 · Interest Earned Capital City	64.06	158.27	-94.21	40.5%
36120 · Interest Earned - SBA	9.90	108.33	-98.43	9.1%
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	203,152.76	138,863.93	64,288.83	146.3%
Gross Profit	203,152.76	138,863.93	64,288.83	146.3%
Expense				
51000 · Personal Services	38,585.47	46,343.59	-7,758.12	83.3%
53000 · Operating Expenses	25,688.17	19,116.68	6,571.49	134.4%
56000 · Capital Outlay	11,058.59	6,833.33	4,225.26	161.8%
Total Expense	75,332.23	72,293.60	3,038.63	104.2%
Net Ordinary Income	127,820.53	66,570.33	61,250.20	192.0%
Net Income	127,820.53	66,570.33	61,250.20	192.0%

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

	<u>Oct - Nov 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	281,990.91	145,668.68	136,322.23	193.6%
33825 · Excess Fees - St Johns County	82,621.01	0.00	82,621.01	100.0%
34190 · Culvert Permit Fees	459.00	488.41	-29.41	94.0%
34195 · Culvert Installation - Packages	68,095.79	26,054.66	42,041.13	261.4%
34196 · Maintenance, Repairs & Damages	0.00	112.50	-112.50	0.0%
34197 · Copies, Maps and Other	0.00	16.66	-16.66	0.0%
34199 · Move On/Off Permit	1,003.00	749.65	253.35	133.8%
36110 · Interest Earned Capital City	126.95	330.69	-203.74	38.4%
36120 · Interest Earned - SBA	19.29	216.66	-197.37	8.9%
36132 · Interest Income - St Johns	0.00	16.66	-16.66	0.0%
36990 · Miscellaneous Revenues	2,070.56	33.34	2,037.22	6,210.4%
Total Income	<u>436,386.51</u>	<u>173,687.91</u>	<u>262,698.60</u>	<u>251.2%</u>
Gross Profit	436,386.51	173,687.91	262,698.60	251.2%
Expense				
51000 · Personal Services	109,689.89	92,687.18	17,002.71	118.3%
53000 · Operating Expenses	61,875.15	51,540.40	10,334.75	120.1%
56000 · Capital Outlay	30,104.72	13,666.66	16,438.06	220.3%
Total Expense	<u>201,669.76</u>	<u>157,894.24</u>	<u>43,775.52</u>	<u>127.7%</u>
Net Ordinary Income	<u>234,716.75</u>	<u>15,793.67</u>	<u>218,923.08</u>	<u>1,486.1%</u>
Net Income	<u>234,716.75</u>	<u>15,793.67</u>	<u>218,923.08</u>	<u>1,486.1%</u>

FERWCD - Capital Projects Fund
Balance Sheet
As of November 30, 2021

	<u>Nov 30, 21</u>	<u>Nov 30, 20</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
10120 · CCB Capital Improvement Fund	418,453.94	332,561.13	85,892.81	25.8%
Total Checking/Savings	418,453.94	332,561.13	85,892.81	25.8%
Other Current Assets				
12000 · Due From General Fund	34,777.82	33,442.30	1,335.52	4.0%
Total Other Current Assets	34,777.82	33,442.30	1,335.52	4.0%
Total Current Assets	453,231.76	366,003.43	87,228.33	23.8%
TOTAL ASSETS	<u>453,231.76</u>	<u>366,003.43</u>	<u>87,228.33</u>	<u>23.8%</u>
LIABILITIES & EQUITY				
Equity				
32000 · Retained Earnings-Fund Balance	368,281.15	324,745.59	43,535.56	13.4%
Net Income	84,950.61	41,257.84	43,692.77	105.9%
Total Equity	453,231.76	366,003.43	87,228.33	23.8%
TOTAL LIABILITIES & EQUITY	<u>453,231.76</u>	<u>366,003.43</u>	<u>87,228.33</u>	<u>23.8%</u>

FERWCD - Capital Projects Fund
Profit & Loss Prev Year Comparison
November 2021

	<u>Nov 21</u>	<u>Oct - Nov 21</u>
Ordinary Income/Expense		
Income		
31125 · CIP Assessment Collections	36,617.48	67,187.78
36120 · Interest Income - CCB	15.76	31.40
Total Income	<u>36,633.24</u>	<u>67,219.18</u>
Expense		
55230 · SJC - Collection Exp	653.00	1,159.48
55235 · SJC Assessment Discount	1,186.66	1,186.66
Total Expense	<u>1,839.66</u>	<u>2,346.14</u>
Net Ordinary Income	34,793.58	64,873.04
Other Income/Expense		
Other Income		
31130 · Excess Fees - SJC	0.00	20,077.57
Total Other Income	<u>0.00</u>	<u>20,077.57</u>
Net Other Income	0.00	20,077.57
Net Income	<u><u>34,793.58</u></u>	<u><u>84,950.61</u></u>

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

	<u>Oct - Nov 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
31125 · CIP Assessment Collections	67,187.78	0.00	67,187.78	100.0%
36120 · Interest Income - CCB	31.40			
Total Income	<u>67,219.18</u>	<u>0.00</u>	<u>67,219.18</u>	<u>100.0%</u>
Expense				
55230 · SJC - Collection Exp	1,159.48			
55235 · SJC Assessment Discount	1,186.66			
Total Expense	<u>2,346.14</u>	<u>0.00</u>	<u>2,346.14</u>	<u>100.0%</u>
Net Ordinary Income	<u>64,873.04</u>	<u>0.00</u>	<u>64,873.04</u>	<u>100.0%</u>
Other Income/Expense				
Other Income				
31130 · Excess Fees - SJC	20,077.57			
Total Other Income	<u>20,077.57</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>84,950.61</u>	<u>0.00</u>	<u>84,950.61</u>	<u>100.0%</u>