

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

	Jan 31, 21	Jan 31, 20	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
10000 · CASH				
10100 · Cash-CCB General Fund-5401	861,255.68	763,504.27	97,751.41	12.8%
10105 · CCB Emergency Reserve-3101	454,887.83	454,659.39	228.44	0.1%
10110 · CCB Operating Reserve-5601	212,765.07	212,657.69	107.38	0.1%
10125 · Cash - State Board of Admin	117,477.82	116,773.97	703.85	0.6%
10200 · Petty Cash	500.68	500.68	0.00	0.0%
Total 10000 · CASH	1,646,887.08	1,548,096.00	98,791.08	6.4%
Total Checking/Savings	1,646,887.08	1,548,096.00	98,791.08	6.4%
Other Current Assets				
15500 · Prepaid Expenses	26,121.24	20,761.36	5,359.88	25.8%
Total Other Current Assets	26,121.24	20,761.36	5,359.88	25.8%
Total Current Assets	1,673,008.32	1,568,857.36	104,150.96	6.6%
Fixed Assets				
16000 · Fixed Assets				
16600 · Equipment	275,628.00	275,628.00	0.00	0.0%
Total 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	2,001,279.32	1,897,128.36	104,150.96	5.5%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
20200 · Accounts Payable	0.00	31,513.18	-31,513.18	-100.0%
Total Accounts Payable	0.00	31,513.18	-31,513.18	-100.0%
Other Current Liabilities				
2100 · Payroll Liabilities	2,291.46	1,172.60	1,118.86	95.4%
21800 · FICA & Withholding Payable	918.20	0.00	918.20	100.0%
21825 · Child Support Payable	87.63	0.00	87.63	100.0%
21850 · Unemployment Taxes Payable	96.55	-96.55	193.10	200.0%
21950 · Due to Capital Projects Fund	24,005.62	38,930.25	-14,924.63	-38.3%
Total Other Current Liabilities	27,399.46	40,006.30	-12,606.84	-31.5%
Total Current Liabilities	27,399.46	71,519.48	-44,120.02	-61.7%
Long Term Liabilities				
23800 · Notes Payable	131,264.80	204,123.43	-72,858.63	-35.7%
23995 · Compensated Absences	14,840.00	14,840.00	0.00	0.0%
Total Long Term Liabilities	146,104.80	218,963.43	-72,858.63	-33.3%
Total Liabilities	173,504.26	290,482.91	-116,978.65	-40.3%
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	235,224.55	101,756.00	133,468.55	131.2%
Total Equity	1,827,775.06	1,606,645.45	221,129.61	13.8%
TOTAL LIABILITIES & EQUITY	2,001,279.32	1,897,128.36	104,150.96	5.5%

Flagler Estates Road and Water Control District

Profit & Loss YTD Comparison

January 2021

02/08/21

Accrual Basis

	Jan 21	Oct '20 - Jan 21	% YTD
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	94,800.03	497,582.90	19.1%
33825 · Excess Fees - St Johns County	5,468.60	19,264.01	28.4%
34190 · Culvert Permit Fees	250.00	1,323.00	18.9%
34195 · Culvert Installation - Packages	11,392.41	52,336.82	21.8%
34197 · Copies, Maps and Other	0.00	5.00	0.0%
34199 · Move On/Off Permit	706.00	1,806.00	39.1%
36110 · Interest Earned Capital City	66.69	240.89	27.7%
36120 · Interest Earned - SBA	0.00	68.67	0.0%
36132 · Interest Income - St Johns	38.70	38.70	100.0%
36990 · Miscellaneous Revenues	433.29	2,578.32	16.8%
Total Income	113,155.72	575,244.31	19.7%
Gross Profit	113,155.72	575,244.31	19.7%
Expense			
51000 · Personal Services			
51100 · Supervisors Fees	67.50	465.00	14.5%
51200 · Salary and Wages	24,396.41	116,817.21	20.9%
51210 · Vacation	695.90	7,380.09	9.4%
51220 · Sick	1,863.50	2,548.31	73.1%
51230 · Holiday	3,836.00	11,508.00	33.3%
52100 · FICA Taxes	1,902.30	8,551.08	22.2%
52150 · Payroll Taxes - Medicare	444.90	1,999.86	22.2%
52200 · Retirement	125.00	20,250.00	0.6%
52300 · Life and Health Insurance	9,770.08	37,815.16	25.8%
52400 · Unemployment Compensation	641.56	666.20	96.3%
52450 · Workers Compensation Insurance	1,796.42	12,734.93	14.1%
Total 51000 · Personal Services	45,539.57	220,735.84	20.6%
53000 · Operating Expenses			
53132 · Vegetation Control	240.00	12,339.08	1.9%
53154 · Legal	2,333.33	9,333.32	25.0%
53200 · Accounting	740.00	2,977.50	24.9%
54000 · Travel & Per Diem	135.45	705.60	19.2%
54100 · Telephone	405.37	1,307.87	31.0%
54252 · Fuel & Oil	3,539.80	14,323.57	24.7%
54300 · Utilities	333.34	1,038.47	32.1%
54500 · Insurance	2,612.13	10,669.00	24.5%
54600 · Shop Expense	2,996.32	11,273.03	26.6%
54659 · Equipment Maintenance	211.82	3,189.43	6.6%
55152 · Office Supplies	11.00	254.66	4.3%
55153 · Admin Fees, Licenses, Permits	298.06	1,844.73	16.2%
55154 · Facility Maintenance & Repairs	204.67	707.72	28.9%
55225 · Collection Expense-St Johns	1,065.71	5,024.31	21.2%
55230 · Collection Discounts - SJC	3,276.22	18,441.73	17.8%
55459 · Other Current Charges	0.00	60.18	0.0%
Total 53000 · Operating Expenses	18,403.22	93,490.20	19.7%
56000 · Capital Outlay			
56466 · Drainage Control	0.00	25,723.72	0.0%
Total 56000 · Capital Outlay	0.00	25,723.72	0.0%
6560 · Payroll Expenses	0.00	70.00	0.0%
Total Expense	63,942.79	340,019.76	18.8%
Net Ordinary Income	49,212.93	235,224.55	20.9%
Net Income	49,212.93	235,224.55	20.9%

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

	Jan 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	94,800.03	68,501.75	26,298.28	138.4%
33825 · Excess Fees - St Johns County	5,468.60			
34190 · Culvert Permit Fees	250.00	62.50	187.50	400.0%
34195 · Culvert Installation - Packages	11,392.41	3,708.33	7,684.08	307.2%
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	706.00	70.83	635.17	996.8%
36110 · Interest Earned Capital City	66.69	166.67	-99.98	40.0%
36120 · Interest Earned - SBA	0.00	108.33	-108.33	0.0%
36132 · Interest Income - St Johns	38.70	8.33	30.37	464.6%
36990 · Miscellaneous Revenues	433.29	16.67	416.62	2,599.2%
Total Income	113,155.72	72,707.99	40,447.73	155.6%
Gross Profit	113,155.72	72,707.99	40,447.73	155.6%
Expense				
51000 · Personal Services				
51100 · Supervisors Fees	67.50	93.75	-26.25	72.0%
51200 · Salary and Wages	24,396.41	29,006.38	-4,609.97	84.1%
51210 · Vacation	695.90	2,619.18	-1,923.28	26.6%
51220 · Sick	1,863.50	625.38	1,238.12	298.0%
51230 · Holiday	3,836.00	1,277.65	2,558.35	300.2%
51400 · Overtime Pay	0.00	0.00	0.00	0.0%
52100 · FICA Taxes	1,902.30	2,084.58	-182.28	91.3%
52150 · Payroll Taxes - Medicare	444.90	487.52	-42.62	91.3%
52200 · Retirement	125.00	1,666.67	-1,541.67	7.5%
52300 · Life and Health Insurance	9,770.08	8,822.86	947.22	110.7%
52400 · Unemployment Compensation	641.56	342.95	298.61	187.1%
52450 · Workers Compensation Insurance	1,796.42	1,833.33	-36.91	98.0%
Total 51000 · Personal Services	45,539.57	48,860.25	-3,320.68	93.2%
53000 · Operating Expenses				
53132 · Vegetation Control	240.00	2,333.33	-2,093.33	10.3%
53154 · Legal	2,333.33	2,333.33	0.00	100.0%
53155 · Legal Advertisement	0.00	25.00	-25.00	0.0%
53200 · Accounting	740.00	1,250.00	-510.00	59.2%
53225 · Auditing	0.00	833.33	-833.33	0.0%
54000 · Travel & Per Diem	135.45	100.00	35.45	135.5%
54010 · Continuing Education & Seminars	0.00	41.67	-41.67	0.0%
54100 · Telephone	405.37	291.67	113.70	139.0%
54251 · Postage	0.00	25.00	-25.00	0.0%
54252 · Fuel & Oil	3,539.80	4,166.67	-626.87	85.0%
54300 · Utilities	333.34	333.33	0.01	100.0%
54500 · Insurance	2,612.13	2,666.67	-54.54	98.0%
54600 · Shop Expense	2,996.32	916.67	2,079.65	326.9%
54659 · Equipment Maintenance	211.82	4,166.67	-3,954.85	5.1%
55152 · Office Supplies	11.00	41.67	-30.67	26.4%
55153 · Admin Fees, Licenses, Permits	298.06	41.67	256.39	715.3%
55154 · Facility Maintenance & Repairs	204.67	166.67	38.00	122.8%
55155 · Publishing & Printing	0.00	416.67	-416.67	0.0%
55225 · Collection Expense-St Johns	1,065.71	666.67	399.04	159.9%
55230 · Collection Discounts - SJC	3,276.22	833.33	2,442.89	393.1%
55275 · Collection Expense - SJPA	0.00	916.67	-916.67	0.0%
55459 · Other Current Charges	0.00	208.33	-208.33	0.0%
Total 53000 · Operating Expenses	18,403.22	22,775.02	-4,371.80	80.8%
56000 · Capital Outlay				
56464 · Machinery & Equipment	0.00	6,083.33	-6,083.33	0.0%
56467 · Road repairs	0.00	416.67	-416.67	0.0%
56468 · Signage	0.00	333.33	-333.33	0.0%

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02/08/21

Accrual Basis

Flagler Estates Road and Water Control District

Profit & Loss Budget vs. Actual

January 2021

	Jan 21	Budget	\$ Over Budget	% of Budget
Total 56000 - Capital Outlay	0.00	6,833.33	-6,833.33	0.0%
Total Expense	63,942.79	78,468.60	-14,525.81	81.5%
Net Ordinary Income	49,212.93	-5,760.61	54,973.54	-854.3%
Net Income	49,212.93	-5,760.61	54,973.54	-854.3%

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

	Oct '20 - Jan 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	497,582.90	274,007.00	223,575.90	181.6%
33825 · Excess Fees - St Johns County	19,264.01	0.00	19,264.01	100.0%
34190 · Culvert Permit Fees	1,323.00	250.00	1,073.00	529.2%
34195 · Culvert Installation - Packages	52,336.82	14,833.32	37,503.50	352.8%
34196 · Maintenance, Repairs & Damages	0.00	225.00	-225.00	0.0%
34197 · Copies, Maps and Other	5.00	33.32	-28.32	15.0%
34199 · Move On/Off Permit	1,806.00	283.32	1,522.68	637.4%
36110 · Interest Earned Capital City	240.89	666.68	-425.79	36.1%
36120 · Interest Earned - SBA	68.67	433.32	-364.65	15.8%
36132 · Interest Income - St Johns	38.70	33.32	5.38	116.1%
36990 · Miscellaneous Revenues	2,578.32	66.68	2,511.64	3,866.7%
Total Income	575,244.31	290,831.96	284,412.35	197.8%
Gross Profit	575,244.31	290,831.96	284,412.35	197.8%
Expense				
51000 · Personal Services				
51100 · Supervisors Fees	465.00	375.00	90.00	124.0%
51200 · Salary and Wages	116,817.21	116,025.52	791.69	100.7%
51210 · Vacation	7,380.09	10,476.72	-3,096.63	70.4%
51220 · Sick	2,548.31	2,501.52	46.79	101.9%
51230 · Holiday	11,508.00	5,110.60	6,397.40	225.2%
51400 · Overtime Pay	0.00	0.01	-0.01	0.0%
52100 · FICA Taxes	8,551.08	8,338.32	212.76	102.6%
52150 · Payroll Taxes - Medicare	1,999.86	1,950.08	49.78	102.6%
52200 · Retirement	20,250.00	6,666.68	13,583.32	303.7%
52300 · Life and Health Insurance	37,815.16	35,291.44	2,523.72	107.2%
52400 · Unemployment Compensation	666.20	1,371.80	-705.60	48.6%
52450 · Workers Compensation Insurance	12,734.93	7,333.32	5,401.61	173.7%
52460 · Drug & Alcohol Testing	0.00	0.00	0.00	0.0%
Total 51000 · Personal Services	220,735.84	195,441.01	25,294.83	112.9%
53000 · Operating Expenses				
53131 · Services - Engineering	0.00	0.00	0.00	0.0%
53132 · Vegetation Control	12,339.08	9,333.32	3,005.76	132.2%
53154 · Legal	9,333.32	9,333.32	0.00	100.0%
53155 · Legal Advertisement	0.00	100.00	-100.00	0.0%
53200 · Accounting	2,977.50	5,000.00	-2,022.50	59.6%
53225 · Auditing	0.00	3,333.32	-3,333.32	0.0%
54000 · Travel & Per Diem	705.60	400.00	305.60	176.4%
54010 · Continuing Education & Seminars	0.00	166.68	-166.68	0.0%
54100 · Telephone	1,307.87	1,166.68	141.19	112.1%
54251 · Postage	0.00	100.00	-100.00	0.0%
54252 · Fuel & Oil	14,323.57	16,666.68	-2,343.11	85.9%
54300 · Utilities	1,038.47	1,333.32	-294.85	77.9%
54500 · Insurance	10,669.00	10,666.68	2.32	100.0%
54600 · Shop Expense	11,273.03	3,666.68	7,606.35	307.4%
54659 · Equipment Maintenance	3,189.43	16,666.68	-13,477.25	19.1%
55152 · Office Supplies	254.66	166.68	87.98	152.8%
55153 · Admin Fees, Licenses, Permits	1,844.73	166.68	1,678.05	1,106.7%
55154 · Facility Maintenance & Repairs	707.72	666.68	41.04	106.2%
55155 · Publishing & Printing	0.00	1,666.68	-1,666.68	0.0%
55225 · Collection Expense-St Johns	5,024.31	2,666.68	2,357.63	188.4%
55230 · Collection Discounts - SJC	18,441.73	3,333.32	15,108.41	553.3%
55275 · Collection Expense - SJPA	0.00	3,666.68	-3,666.68	0.0%
55459 · Other Current Charges	60.18	833.32	-773.14	7.2%
Total 53000 · Operating Expenses	93,490.20	91,100.08	2,390.12	102.6%
56000 · Capital Outlay				
56464 · Machinery & Equipment	0.00	24,333.32	-24,333.32	0.0%
56466 · Drainage Control	25,723.72	0.00	25,723.72	100.0%
56467 · Road repairs	0.00	1,666.68	-1,666.68	0.0%
56468 · Signage	0.00	1,333.32	-1,333.32	0.0%
Total 56000 · Capital Outlay	25,723.72	27,333.32	-1,609.60	94.1%
6560 · Payroll Expenses	70.00			
66900 · Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
Total Expense	340,019.76	313,874.41	26,145.35	108.3%

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02/08/21

Accrual Basis

Flagler Estates Road and Water Control District

Profit & Loss Budget vs. Actual

October 2020 through January 2021

	Oct '20 - Jan 21	Budget	\$ Over Budget	% of Budget
Net Ordinary Income	235,224.55	-23,042.45	258,267.00	-1,020.8%
Other Income/Expense				
Other Expense				
Transfer To CIP	0.00	0.00	0.00	0.0%
Total Other Expense	0.00	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	235,224.55	-23,042.45	258,267.00	-1,020.8%

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

	<u>Jan 31, 21</u>	<u>Jan 31, 20</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
10120 · CCB Capital Improvement Fund	422,762.61	350,108.61	72,654.00	20.8%
Total Checking/Savings	422,762.61	350,108.61	72,654.00	20.8%
Other Current Assets				
12000 · Due From General Fund	24,005.62	38,930.23	-14,924.61	-38.3%
Total Other Current Assets	24,005.62	38,930.23	-14,924.61	-38.3%
Total Current Assets	446,768.23	389,038.84	57,729.39	14.8%
TOTAL ASSETS	<u>446,768.23</u>	<u>389,038.84</u>	<u>57,729.39</u>	<u>14.8%</u>
LIABILITIES & EQUITY				
Equity				
32000 · Retained Earnings-Fund Balance	324,745.59	264,665.06	60,080.53	22.7%
Net Income	122,022.64	124,373.78	-2,351.14	-1.9%
Total Equity	446,768.23	389,038.84	57,729.39	14.8%
TOTAL LIABILITIES & EQUITY	<u>446,768.23</u>	<u>389,038.84</u>	<u>57,729.39</u>	<u>14.8%</u>

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Accrual Basis

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

	Jan 21	Oct '20 - Jan 21
Ordinary Income/Expense		
Income		
31125 · CIP Assessment Collections	25,204.86	125,900.59
36120 · Interest Income - CCB	0.00	41.71
Total Income	25,204.86	125,942.30
Expense		
55230 · SJC - Collection Exp	380.20	-794.34
55235 · SJC Assessment Discount	819.06	4,610.44
55275 · Collection Expense	0.00	109.69
Total Expense	1,199.26	3,925.79
Net Ordinary Income	24,005.60	122,016.51
Other Income/Expense		
Other Income		
31130 · Excess Fees - SJC	0.00	6.13
Total Other Income	0.00	6.13
Net Other Income	0.00	6.13
Net Income	24,005.60	122,022.64

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

	Oct '20 - Jan 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
31125 · CIP Assessment Collections	125,900.59	68,501.68	57,398.91	183.8%
36120 · Interest Income - CCB	41.71	0.00	41.71	100.0%
Total Income	125,942.30	68,501.68	57,440.62	183.9%
Expense				
55230 · SJC - Collection Exp	-794.34	0.00	-794.34	100.0%
55235 · SJC Assessment Discount	4,610.44	0.00	4,610.44	100.0%
55275 · Collection Expense	109.69	0.00	109.69	100.0%
56460 · Paving and Stabilization	0.00	33,333.32	-33,333.32	0.0%
56465 · Road Resurfacing	0.00	66,666.68	-66,666.68	0.0%
56485 · Drainage Imp - Intersections	0.00	3,333.32	-3,333.32	0.0%
Total Expense	3,925.79	103,333.32	-99,407.53	3.8%
Net Ordinary Income	122,016.51	-34,831.64	156,848.15	-350.3%
Other Income/Expense				
Other Income				
31130 · Excess Fees - SJC	6.13	0.00	6.13	100.0%
60000 · Transfer from General Fund	0.00	0.00	0.00	0.0%
Total Other Income	6.13	0.00	6.13	100.0%
Net Other Income	6.13	0.00	6.13	100.0%
Net Income	122,022.64	-34,831.64	156,854.28	-350.3%