

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

	Oct 31, 21	Oct 31, 20	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
10000 · CASH	1,615,633.26	1,389,422.67	226,210.59	16.3%
Total Checking/Savings	1,615,633.26	1,389,422.67	226,210.59	16.3%
Other Current Assets				
15500 · Prepaid Expenses	40,352.77	0.08	40,352.69	50440862.5%
Total Other Current Assets	40,352.77	0.08	40,352.69	50440862.5%
Total Current Assets	1,655,986.03	1,389,422.75	266,563.28	19.2%
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	<u>2,017,183.53</u>	<u>1,790,552.38</u>	<u>226,631.15</u>	<u>12.7%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
2100 · Payroll Liabilities	1,451.51	2,510.83	-1,059.32	-42.2%
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 Paya...	96.55	96.55	0.00	0.0%
21950 · Due to Capital Projects Fund	50,141.39	7,788.43	42,352.96	543.8%
Total Other Current Liabilities	53,592.10	11,401.64	42,190.46	370.0%
Total Current Liabilities	53,592.10	11,401.64	42,190.46	370.0%
Long Term Liabilities	73,246.17	218,963.43	-145,717.26	-66.6%
Total Liabilities	126,838.27	230,365.07	-103,526.80	-44.9%
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	106,896.22	-32,363.20	139,259.42	430.3%
Total Equity	1,890,345.26	1,560,187.31	330,157.95	21.2%
TOTAL LIABILITIES & EQUITY	<u>2,017,183.53</u>	<u>1,790,552.38</u>	<u>226,631.15</u>	<u>12.7%</u>

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

	Oct 21	Oct 21
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	131,306.70	131,306.70
33825 · Excess Fees - St Johns Cou...	82,621.01	82,621.01
34190 · Culvert Permit Fees	154.50	154.50
34195 · Culvert Installation - Packag...	16,605.70	16,605.70
34199 · Move On/Off Permit	403.00	403.00
36110 · Interest Earned Capital City	62.89	62.89
36120 · Interest Earned - SBA	9.39	9.39
36990 · Miscellaneous Revenues	2,070.56	2,070.56
Total Income	233,233.75	233,233.75
Gross Profit	233,233.75	233,233.75
Expense		
51000 · Personal Services	71,104.42	71,104.42
53000 · Operating Expenses	36,186.98	36,186.98
56000 · Capital Outlay	19,046.13	19,046.13
Total Expense	126,337.53	126,337.53
Net Ordinary Income	106,896.22	106,896.22
Net Income	106,896.22	106,896.22

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

	Oct 21	Budget	\$ Over Budg...	% of Budget
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	131,306.70	20,638.05	110,668.65	636.2%
33825 · Excess Fees - St Johns County	82,621.01	0.00	82,621.01	100.0%
34190 · Culvert Permit Fees	154.50	488.41	-333.91	31.6%
34195 · Culvert Installation - Packages	16,605.70	13,027.33	3,578.37	127.5%
34196 · Maintenance, Repairs & Dama...	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	403.00	299.86	103.14	134.4%
36110 · Interest Earned Capital City	62.89	172.42	-109.53	36.5%
36120 · Interest Earned - SBA	9.39	108.33	-98.94	8.7%
36132 · Interest Income - St Johns	0.00	8.33	-8.33	0.0%
36990 · Miscellaneous Revenues	2,070.56	16.67	2,053.89	12,420.9%
Total Income	233,233.75	34,823.98	198,409.77	669.8%
Gross Profit	233,233.75	34,823.98	198,409.77	669.8%
Expense				
51000 · Personal Services	71,104.42	46,343.59	24,760.83	153.4%
53000 · Operating Expenses	36,186.98	32,423.72	3,763.26	111.6%
56000 · Capital Outlay	19,046.13	6,833.33	12,212.80	278.7%
Total Expense	126,337.53	85,600.64	40,736.89	147.6%
Net Ordinary Income	106,896.22	-50,776.66	157,672.88	-210.5%
Net Income	106,896.22	-50,776.66	157,672.88	-210.5%

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

	Oct 21	Budget	\$ Over Budg...	% of Budget
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	131,306.70	20,638.05	110,668.65	636.2%
33825 · Excess Fees - St Johns County	82,621.01	0.00	82,621.01	100.0%
34190 · Culvert Permit Fees	154.50	488.41	-333.91	31.6%
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34197 · Copies, Maps and Other	0.00	8.33	-8.33	0.0%
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Total Income	233,233.75	34,823.98	198,409.77	669.8%
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Expense				
51000 · Personal Services	71,104.42	46,343.59	24,760.83	153.4%
53000 · Operating Expenses	36,186.98	32,423.72	3,763.26	111.6%
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Net Income	106,896.22	-50,776.66	157,672.88	-210.5%

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

	<u>Oct 31, 21</u>	<u>Oct 31, 20</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
10120 · CCB Capital Improvement F...	368,296.79	324,759.32	43,537.47	13.4%
Total Checking/Savings	368,296.79	324,759.32	43,537.47	13.4%
Other Current Assets				
12000 · Due From General Fund	50,141.39	7,788.45	42,352.94	543.8%
Total Other Current Assets	50,141.39	7,788.45	42,352.94	543.8%
Total Current Assets	418,438.18	332,547.77	85,890.41	25.8%
TOTAL ASSETS	<u>418,438.18</u>	<u>332,547.77</u>	<u>85,890.41</u>	<u>25.8%</u>
LIABILITIES & EQUITY				
Equity				
32000 · Retained Earnings-Fund Balan...	368,281.15	324,745.59	43,535.56	13.4%
Net Income	50,157.03	7,802.18	42,354.85	542.9%
Total Equity	418,438.18	332,547.77	85,890.41	25.8%
TOTAL LIABILITIES & EQUITY	<u>418,438.18</u>	<u>332,547.77</u>	<u>85,890.41</u>	<u>25.8%</u>

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

	<u>Oct 21</u>	<u>Oct 20</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
31125 · CIP Assessment Collecti...	30,570.30	5,812.60	24,757.70	425.9%
36120 · Interest Income - CCB	15.64	13.75	1.89	13.8%
Total Income	<u>30,585.94</u>	<u>5,826.35</u>	<u>24,759.59</u>	<u>425.0%</u>
Expense				
55230 · SJC - Collection Exp	506.48	-2,054.50	2,560.98	124.7%
55275 · Collection Expense	0.00	78.67	-78.67	-100.0%
Total Expense	<u>506.48</u>	<u>-1,975.83</u>	<u>2,482.31</u>	<u>125.6%</u>
Net Ordinary Income	<u>30,079.46</u>	<u>7,802.18</u>	<u>22,277.28</u>	<u>285.5%</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>50,157.03</u>	<u>7,802.18</u>	<u>42,354.85</u>	<u>542.9%</u>

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

	<u>Oct 21</u>	<u>Budget</u>	<u>\$ Over Budg...</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
31125 · CIP Assessment Collecti...	30,570.30	0.00	30,570.30	100.0%
36120 · Interest Income - CCB	15.64			
Total Income	<u>30,585.94</u>	<u>0.00</u>	<u>30,585.94</u>	<u>100.0%</u>
Expense				
55230 · SJC - Collection Exp	506.48			
Total Expense	<u>506.48</u>	<u>0.00</u>	<u>506.48</u>	<u>100.0%</u>
Net Ordinary Income	<u>30,079.46</u>	<u>0.00</u>	<u>30,079.46</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>50,157.03</u>	<u>0.00</u>	<u>50,157.03</u>	<u>100.0%</u>