

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

	Apr 30, 21	Apr 30, 20	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
10000 · CASH	1,783,446.89	1,416,763.34	366,683.55	25.9%
Total Checking/Savings	1,783,446.89	1,416,763.34	366,683.55	25.9%
Other Current Assets				
15500 · Prepaid Expenses	18,284.85	15,571.04	2,713.81	17.4%
Total Other Current Assets	18,284.85	15,571.04	2,713.81	17.4%
Total Current Assets	1,801,731.74	1,432,334.38	369,397.36	25.8%
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	2,130,002.74	1,760,605.38	369,397.36	21.0%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable	0.00	24,175.87	-24,175.87	-100.0%
Other Current Liabilities				
2100 · Payroll Liabilities	2,608.35	1,777.50	830.85	46.7%
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	0.00	96.55	100.0%
21950 · Due to Capital Projects Fund	33,962.17	20,148.25	13,813.92	68.6%
Total Other Current Liabilities	37,672.90	21,925.75	15,747.15	71.8%
Total Current Liabilities	37,672.90	46,101.62	-8,428.72	-18.3%
Long Term Liabilities	146,104.80	218,963.43	-72,858.63	-33.3%
Total Liabilities	183,777.70	265,065.05	-81,287.35	-30.7%
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	353,674.53	-9,349.12	363,023.65	3,883.0%
Total Equity	1,946,225.04	1,495,540.33	450,684.71	30.1%
TOTAL LIABILITIES & EQUITY	2,130,002.74	1,760,605.38	369,397.36	21.0%

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

05/11/21

April 2021

Accrual Basis

	Apr 21	Oct '20 - Apr 21
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	113,662.50	777,186.06
33825 · Excess Fees - St Johns County	23,631.94	42,895.95
34190 · Culvert Permit Fees	300.00	2,073.00
34195 · Culvert Installation - Packages	28,227.25	163,043.67
34197 · Copies, Maps and Other	67.00	73.00
34199 · Move On/Off Permit	700.00	3,706.00
36110 · Interest Earned Capital City	69.29	439.24
36120 · Interest Earned - SBA	11.79	124.37
36132 · Interest Income - St Johns	8.39	47.09
36400 · Sales of Equipment	0.00	15,392.46
36990 · Miscellaneous Revenues	538.65	3,179.69
Total Income	<u>167,216.81</u>	<u>1,008,160.53</u>
Gross Profit	167,216.81	1,008,160.53
Expense		
51000 · Personal Services	54,280.47	375,000.15
53000 · Operating Expenses	68,565.98	221,690.64
56000 · Capital Outlay	4,880.50	57,725.21
6560 · Payroll Expenses	0.00	70.00
Total Expense	<u>127,726.95</u>	<u>654,486.00</u>
Net Ordinary Income	<u>39,489.86</u>	<u>353,674.53</u>
Net Income	<u><u>39,489.86</u></u>	<u><u>353,674.53</u></u>

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

	Apr 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	113,662.50	68,501.75	45,160.75	165.9%
33825 · Excess Fees - St Johns County	23,631.94			
34190 · Culvert Permit Fees	300.00	62.50	237.50	480.0%
34195 · Culvert Installation - Packages	28,227.25	3,708.33	24,518.92	761.2%
34196 · Maintenance, Repairs & Damages	0.00	56.25	-56.25	0.0%
34197 · Copies, Maps and Other	67.00	8.33	58.67	804.3%
34199 · Move On/Off Permit	700.00	70.83	629.17	988.3%
36110 · Interest Earned Capital City	69.29	166.67	-97.38	41.6%
36120 · Interest Earned - SBA	11.79	108.33	-96.54	10.9%
36132 · Interest Income - St Johns	8.39	8.33	0.06	100.7%
36990 · Miscellaneous Revenues	538.65	16.67	521.98	3,231.3%
Total Income	167,216.81	72,707.99	94,508.82	230.0%
Gross Profit	167,216.81	72,707.99	94,508.82	230.0%
Expense				
51000 · Personal Services	54,280.47	48,860.24	5,420.23	111.1%
53000 · Operating Expenses	68,565.98	22,775.02	45,790.96	301.1%
56000 · Capital Outlay	4,880.50	6,833.33	-1,952.83	71.4%
Total Expense	127,726.95	78,468.59	49,258.36	162.8%
Net Ordinary Income	39,489.86	-5,760.60	45,250.46	-685.5%
Net Income	39,489.86	-5,760.60	45,250.46	-685.5%

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

05/11/21

Accrual Basis

	Oct '20 - Apr 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	777,186.06	479,512.25	297,673.81	162.1%
33825 · Excess Fees - St Johns County	42,895.95	0.00	42,895.95	100.0%
34190 · Culvert Permit Fees	2,073.00	437.50	1,635.50	473.8%
34195 · Culvert Installation - Packages	163,043.67	25,958.31	137,085.36	628.1%
34196 · Maintenance, Repairs & Damages	0.00	393.75	-393.75	0.0%
34197 · Copies, Maps and Other	73.00	58.31	14.69	125.2%
34199 · Move On/Off Permit	3,706.00	495.81	3,210.19	747.5%
36110 · Interest Earned Capital City	439.24	1,166.69	-727.45	37.6%
36120 · Interest Earned - SBA	124.37	758.31	-633.94	16.4%
36132 · Interest Income - St Johns	47.09	58.31	-11.22	80.8%
36400 · Sales of Equipment	15,392.46			
36990 · Miscellaneous Revenues	3,179.69	116.69	3,063.00	2,724.9%
Total Income	<u>1,008,160.53</u>	<u>508,955.93</u>	<u>499,204.60</u>	<u>198.1%</u>
Gross Profit	1,008,160.53	508,955.93	499,204.60	198.1%
Expense				
51000 · Personal Services	375,000.15	342,021.75	32,978.40	109.6%
53000 · Operating Expenses	221,690.64	159,425.14	62,265.50	139.1%
56000 · Capital Outlay	57,725.21	47,833.31	9,891.90	120.7%
6560 · Payroll Expenses	70.00			
66900 · Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
Total Expense	<u>654,486.00</u>	<u>549,280.20</u>	<u>105,205.80</u>	<u>119.2%</u>
Net Ordinary Income	353,674.53	-40,324.27	393,998.80	-877.1%
Other Income/Expense				
Other Expense				
Transfer To CIP	0.00	0.00	0.00	0.0%
Total Other Expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	<u><u>353,674.53</u></u>	<u><u>-40,324.27</u></u>	<u><u>393,998.80</u></u>	<u><u>-877.1%</u></u>

FERWCD - Capital Projects Fund
Balance Sheet Prev Year Comparison
As of April 30, 2021

	<u>Apr 30, 21</u>	<u>Apr 30, 20</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
10120 · CCB Capital Improvement Fund	287,554.84	209,288.24	78,266.60	37.4%
Total Checking/Savings	287,554.84	209,288.24	78,266.60	37.4%
Other Current Assets				
12000 · Due From General Fund	33,962.17	20,148.27	13,813.90	68.6%
Total Other Current Assets	33,962.17	20,148.27	13,813.90	68.6%
Total Current Assets	321,517.01	229,436.51	92,080.50	40.1%
TOTAL ASSETS	<u>321,517.01</u>	<u>229,436.51</u>	<u>92,080.50</u>	<u>40.1%</u>
LIABILITIES & EQUITY				
Equity				
32000 · Retained Earnings-Fund Balance	324,745.59	264,665.06	60,080.53	22.7%
Net Income	-3,228.58	-35,228.55	31,999.97	90.8%
Total Equity	321,517.01	229,436.51	92,080.50	40.1%
TOTAL LIABILITIES & EQUITY	<u>321,517.01</u>	<u>229,436.51</u>	<u>92,080.50</u>	<u>40.1%</u>

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

	<u>Apr 21</u>	<u>Oct '20 - Apr 21</u>
Ordinary Income/Expense		
Income		
31125 · CIP Assessment Collections	28,415.62	194,296.51
36120 · Interest Income - CCB	11.51	97.03
Total Income	<u>28,427.13</u>	<u>194,393.54</u>
Expense		
55230 · SJC - Collection Exp	179.88	45.00
55235 · SJC Assessment Discount	18.38	4,756.88
55275 · Collection Expense	163.17	-688.67
56460 · Paving and Stabilization	0.00	199,423.02
Total Expense	<u>361.43</u>	<u>203,536.23</u>
Net Ordinary Income	28,065.70	-9,142.69
Other Income/Expense		
Other Income		
31130 · Excess Fees - SJC	5,907.98	5,914.11
Total Other Income	<u>5,907.98</u>	<u>5,914.11</u>
Net Other Income	<u>5,907.98</u>	<u>5,914.11</u>
Net Income	<u><u>33,973.68</u></u>	<u><u>-3,228.58</u></u>

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

	Oct '20 - Apr 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
31125 · CIP Assessment Collections	194,296.51	119,877.94	74,418.57	162.1%
36120 · Interest Income - CCB	97.03	0.00	97.03	100.0%
Total Income	194,393.54	119,877.94	74,515.60	162.2%
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	-688.67	0.00	-688.67	100.0%
56460 · Paving and Stabilization	199,423.02	58,333.31	141,089.71	341.9%
56465 · Road Resurfacing	0.00	116,666.69	-116,666.69	0.0%
56485 · Drainage Imp - Intersections	0.00	5,833.31	-5,833.31	0.0%
Total Expense	203,536.23	180,833.31	22,702.92	112.6%
Net Ordinary Income	-9,142.69	-60,955.37	51,812.68	15.0%
Other Income/Expense				
Other Income				
31130 · Excess Fees - SJC	5,914.11	0.00	5,914.11	100.0%
60000 · Transfer from General Fund	0.00	0.00	0.00	0.0%
Total Other Income	5,914.11	0.00	5,914.11	100.0%
Net Other Income	5,914.11	0.00	5,914.11	100.0%
Net Income	-3,228.58	-60,955.37	57,726.79	5.3%