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10/13/20

Accrual Basis

Flagler Estates Road and Water Control District
Balance Sheet Prev Year Comparison
As of September 30, 2020

	Sep 30, 20	Sep 30, 19	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
10000 · CASH				
10100 · Cash-CCB General Fund-5401	697,244.39	685,653.01	11,591.38	1.7%
10105 · CCB Emergency Reserve-3101	454,810.35	454,570.26	240.09	0.1%
10110 · CCB Operating Reserve-5601	212,729.29	212,616.46	112.83	0.1%
10125 · Cash - State Board of Admin	117,377.47	116,032.93	1,344.54	1.2%
10200 · Petty Cash	500.68	500.68	0.00	0.0%
Total 10000 · CASH	1,482,662.18	1,469,373.34	13,288.84	0.9%
Total Checking/Savings	1,482,662.18	1,469,373.34	13,288.84	0.9%
Other Current Assets	2,595.24	0.00	2,595.24	100.0%
Total Current Assets	1,485,257.42	1,469,373.34	15,884.08	1.1%
Fixed Assets				
16000 · Fixed Assets	275,628.00	0.00	275,628.00	100.0%
Total Fixed Assets	275,628.00	0.00	275,628.00	100.0%
Other Assets	52,643.00	52,643.00	0.00	0.0%
TOTAL ASSETS	1,813,528.42	1,522,016.34	291,512.08	19.2%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
20200 · Accounts Payable	182.12	0.00	182.12	100.0%
Total Accounts Payable	182.12	0.00	182.12	100.0%
Other Current Liabilities				
2100 · Payroll Liabilities	1,725.04	2,286.89	-561.85	-24.6%
21800 · FICA & Withholding Payable	-45.18	0.00	-45.18	-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%
Total Other Current Liabilities	1,864.04	2,286.89	-422.85	-18.5%
Total Current Liabilities	2,046.16	2,286.89	-240.73	-10.5%
Long Term Liabilities				
23800 · Notes Payable	204,123.43	0.00	204,123.43	100.0%
23995 · Compensated Absences	14,840.00	14,840.00	0.00	0.0%
Total Long Term Liabilities	218,963.43	14,840.00	204,123.43	1,375.5%
Total Liabilities	221,009.59	17,126.89	203,882.70	1,190.4%
Equity	1,592,518.83	1,504,889.45	87,629.38	5.8%
TOTAL LIABILITIES & EQUITY	1,813,528.42	1,522,016.34	291,512.08	19.2%

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Accrual Basis

Flagler Estates Road and Water Control District

Profit & Loss YTD Comparison

September 2020

	Sep 20	Oct '19 - Sep 20	% YTD
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	0.00	892,976.12	0.0%
33825 · Excess Fees - St Johns County	0.00	74,400.83	0.0%
34190 · Culvert Permit Fees	875.00	2,383.13	36.7%
34195 · Culvert Installation - Packages	13,053.29	105,006.10	12.4%
34196 · Maintenance, Repairs & Damages	0.00	810.11	0.0%
34197 · Copies, Maps and Other	0.00	155.00	0.0%
34199 · Move On/Off Permit	203.00	3,488.12	5.8%
36110 · Interest Earned Capital City	58.66	1,194.12	4.9%
36120 · Interest Earned - SBA	0.00	1,344.54	0.0%
36132 · Interest Income - St Johns	0.00	1,546.78	0.0%
36990 · Miscellaneous Revenues	52.90	9,510.96	0.6%
Total Income	14,242.85	1,092,815.81	1.3%
Gross Profit	14,242.85	1,092,815.81	1.3%
Expense			
51000 · Personal Services	41,146.49	565,152.57	7.3%
53000 · Operating Expenses	16,348.37	246,949.45	6.6%
56000 · Capital Outlay	5,238.75	192,704.41	2.7%
6560 · Payroll Expenses	0.00	380.00	0.0%
Total Expense	62,733.61	1,005,186.43	6.2%
Net Ordinary Income	-48,490.76	87,629.38	-55.3%
Net Income	-48,490.76	87,629.38	-55.3%

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Accrual Basis

Flagler Estates Road and Water Control District
Profit & Loss Budget vs. Actual
September 2020

	Sep 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	0.00	328.81	-328.81	0.0%
34190 · Culvert Permit Fees	875.00	82.80	792.20	1,056.8%
34195 · Culvert Installation - Packages	13,053.29	4,583.37	8,469.92	284.8%
34196 · Maintenance, Repairs & Damages	0.00	56.25	-56.25	0.0%
34197 · Copies, Maps and Other	0.00	8.37	-8.37	0.0%
34199 · Move On/Off Permit	203.00	70.81	132.19	286.7%
36110 · Interest Earned Capital City	58.66	221.60	-162.94	26.5%
36120 · Interest Earned - SBA	0.00	168.35	-168.35	0.0%
36132 · Interest Income - St Johns	0.00	2.52	-2.52	0.0%
36990 · Miscellaneous Revenues	52.90	16.63	36.27	318.1%
Total Income	14,242.85	5,539.51	8,703.34	257.1%
Gross Profit	14,242.85	5,539.51	8,703.34	257.1%
Expense				
51000 · Personal Services	41,146.49	41,117.79	28.70	100.1%
53000 · Operating Expenses	16,348.37	22,362.46	-6,014.09	73.1%
56000 · Capital Outlay	5,238.75	1,666.66	3,572.09	314.3%
Total Expense	62,733.61	65,146.91	-2,413.30	96.3%
Net Ordinary Income	-48,490.76	-59,607.40	11,116.64	81.4%
Net Income	-48,490.76	-59,607.40	11,116.64	81.4%

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Accrual Basis

Flagler Estates Road and Water Control District
Profit & Loss Budget vs. Actual
October 2019 through September 2020

	Oct '19 - Sep 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	892,976.12	822,020.98	70,955.14	108.6%
33825 · Excess Fees - St Johns County	74,400.83	0.00	74,400.83	100.0%
34190 · Culvert Permit Fees	2,383.13	750.00	1,633.13	317.8%
34195 · Culvert Installation - Packages	105,006.10	55,000.00	50,006.10	190.9%
34196 · Maintenance, Repairs & Damages	810.11	675.00	135.11	120.0%
34197 · Copies, Maps and Other	155.00	100.00	55.00	155.0%
34199 · Move On/Off Permit	3,488.12	850.00	2,638.12	410.4%
36110 · Interest Earned Capital City	1,194.12	2,000.00	-805.88	59.7%
36120 · Interest Earned - SBA	1,344.54	1,300.00	44.54	103.4%
36132 · Interest Income - St Johns	1,546.78	100.00	1,446.78	1,546.8%
36990 · Miscellaneous Revenues	9,510.96	200.00	9,310.96	4,755.5%
Total Income	1,092,815.81	882,995.98	209,819.83	123.8%
Gross Profit	1,092,815.81	882,995.98	209,819.83	123.8%
Expense				
51000 · Personal Services	565,152.57	547,176.60	17,975.97	103.3%
53000 · Operating Expenses	246,949.45	304,450.04	-57,500.59	81.1%
56000 · Capital Outlay	192,704.41	92,000.00	100,704.41	209.5%
6560 · Payroll Expenses	380.00			
Total Expense	1,005,186.43	943,626.64	61,559.79	106.5%
Net Ordinary Income	87,629.38	-60,630.66	148,260.04	-144.5%
Net Income	87,629.38	-60,630.66	148,260.04	-144.5%

FERWCD - Capital Projects Fund
Balance Sheet Prev Year Comparison
As of September 30, 2020

	<u>Sep 30, 20</u>	<u>Sep 30, 19</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
10120 · CCB Capital Improvement Fund	324,745.57	264,665.22	60,080.35	22.7%
Total Checking/Savings	<u>324,745.57</u>	<u>264,665.22</u>	<u>60,080.35</u>	<u>22.7%</u>
Other Current Assets				
12000 · Due From General Fund	0.02	-0.16	0.18	112.5%
Total Other Current Assets	<u>0.02</u>	<u>-0.16</u>	<u>0.18</u>	<u>112.5%</u>
Total Current Assets	<u>324,745.59</u>	<u>264,665.06</u>	<u>60,080.53</u>	<u>22.7%</u>
TOTAL ASSETS	<u>324,745.59</u>	<u>264,665.06</u>	<u>60,080.53</u>	<u>22.7%</u>
LIABILITIES & EQUITY				
Equity				
32000 · Retained Earnings-Fund Balance	264,665.06	290,461.95	-25,796.89	-8.9%
Net Income	60,080.53	-25,796.89	85,877.42	332.9%
Total Equity	<u>324,745.59</u>	<u>264,665.06</u>	<u>60,080.53</u>	<u>22.7%</u>
TOTAL LIABILITIES & EQUITY	<u>324,745.59</u>	<u>264,665.06</u>	<u>60,080.53</u>	<u>22.7%</u>

FERWCD - Capital Projects Fund
Profit & Loss YTD Comparison
September 2020

	Sep 20	Oct '19 - Sep 20	% YTD
Ordinary Income/Expense			
Income			
31125 · CIP Assessment Collections	0.00	223,986.21	0.0%
36110 · Interest Income	0.00	0.02	0.0%
36120 · Interest Income - CCB	12.38	268.51	4.6%
Total Income	12.38	224,254.74	0.0%
Expense			
55230 · SJC - Collection Exp	8,400.50	-7,509.13	-111.9%
55235 · SJC Assessment Discount	0.00	818.36	0.0%
55275 · Collection Expense	0.00	-516.12	0.0%
56460 · Paving and Stabilization	0.00	179,781.60	0.0%
Total Expense	8,400.50	172,574.71	4.9%
Net Ordinary Income	-8,388.12	51,680.03	-16.2%
Other Income/Expense			
Other Income			
60000 · Transfer from General Fund	0.00	8,400.50	0.0%
Total Other Income	0.00	8,400.50	0.0%
Net Other Income	0.00	8,400.50	0.0%
Net Income	-8,388.12	60,080.53	-14.0%