

Flagler Estates Road and Water Control District
Balance Sheet Prev Year Comparison
As of March 31, 2020

	Mar 31, 20	Mar 31, 19
ASSETS		
Current Assets		
Checking/Savings		
10000 · CASH		
10100 · Cash-CCB General Fund-5401	656,981.55	863,072.82
10105 · CCB Emergency Reserve-3101	454,696.66	453,725.18
10110 · CCB Operating Reserve-5601	212,675.12	312,197.09
10125 · Cash - State Board of Admin	117,072.49	114,596.48
10200 · Petty Cash	500.68	500.68
Total 10000 · CASH	1,441,926.50	1,744,092.25
10126 · State Board of Admin - B Pool	0.00	-0.11
Total Checking/Savings	1,441,926.50	1,744,092.14
Other Current Assets		
15500 · Prepaid Expenses	18,166.20	31,236.04
Total Other Current Assets	18,166.20	31,236.04
Total Current Assets	1,460,092.70	1,775,328.18
Fixed Assets		
16000 · Fixed Assets		
16600 · Equipment	275,628.00	0.00
Total 16000 · Fixed Assets	275,628.00	0.00
Total Fixed Assets	275,628.00	0.00
Other Assets		
15700 · Inventory	52,643.00	52,643.00
Total Other Assets	52,643.00	52,643.00
TOTAL ASSETS	1,788,363.70	1,827,971.18
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
20200 · Accounts Payable	0.00	12,808.23
Total Accounts Payable	0.00	12,808.23
Other Current Liabilities	17,139.43	14,957.06
Total Current Liabilities	17,139.43	27,765.29
Long Term Liabilities	218,963.43	14,840.00
Total Liabilities	236,102.86	42,605.29
Equity	1,552,260.84	1,785,365.89
TOTAL LIABILITIES & EQUITY	1,788,363.70	1,827,971.18

Flagler Estates Road and Water Control District
Profit & Loss YTD Comparison
March 2020

	Mar 20	Oct '19 - Mar 20
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	60,291.86	543,363.28
33825 · Excess Fees - St Johns County	0.00	18,230.76
34190 · Culvert Permit Fees	125.00	753.75
34195 · Culvert Installation - Packages	10,374.49	34,950.85
34196 · Maintenance, Repairs & Damages	146.11	642.11
34197 · Copies, Maps and Other	0.00	10.00
34199 · Move On/Off Permit	500.00	1,403.00
36110 · Interest Earned Capital City	65.05	845.44
36120 · Interest Earned - SBA	135.14	1,039.56
36132 · Interest Income - St Johns	0.00	1,051.37
36990 · Miscellaneous Revenues	28.03	9,331.60
Total Income	71,665.68	611,621.72
Gross Profit	71,665.68	611,621.72
Expense		
51000 · Personal Services	34,068.74	295,434.93
53000 · Operating Expenses	16,678.48	113,924.79
56000 · Capital Outlay	10,675.95	154,580.61
6560 · Payroll Expenses	70.00	310.00
Total Expense	61,493.17	564,250.33
Net Ordinary Income	10,172.51	47,371.39
Other Income/Expense		
Other Expense		
Transfer To CIP	0.00	0.00
Total Other Expense	0.00	0.00
Net Other Income	0.00	0.00
Net Income	10,172.51	47,371.39

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

	Mar 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	60,291.86	44,882.35	15,409.51	134.3%
33825 · Excess Fees - St Johns County	0.00	0.00	0.00	0.0%
34190 · Culvert Permit Fees	125.00	82.80	42.20	151.0%
34195 · Culvert Installation - Packages	10,374.49	4,583.33	5,791.16	226.4%
34196 · Maintenance, Repairs & Damages	146.11	56.25	89.86	259.8%
34197 · Copies, Maps and Other	0.00	8.33	-8.33	0.0%
34199 · Move On/Off Permit	500.00	141.70	358.30	352.9%
36110 · Interest Earned Capital City	65.05	200.60	-135.55	32.4%
36120 · Interest Earned - SBA	135.14	103.61	31.53	130.4%
36132 · Interest Income - St Johns	0.00	0.00	0.00	0.0%
36990 · Miscellaneous Revenues	28.03	16.67	11.36	168.1%
Total Income	71,665.68	50,075.64	21,590.04	143.1%
Gross Profit	71,665.68	50,075.64	21,590.04	143.1%
Expense				
51000 · Personal Services	34,068.74	41,661.06	-7,592.32	81.8%
53000 · Operating Expenses	16,678.48	35,900.09	-19,221.61	46.5%
56000 · Capital Outlay	10,675.95	1,458.00	9,217.95	732.2%
6560 · Payroll Expenses	70.00			
66900 · Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
Total Expense	61,493.17	79,019.15	-17,525.98	77.8%
Net Ordinary Income	10,172.51	-28,943.51	39,116.02	-35.1%
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	10,172.51	-28,943.51	39,116.02	-35.1%

Flagler Estates Road and Water Control District

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Profit & Loss Budget vs. Actual

Accrual Basis

October 2019 through March 2020

	Oct '19 - Mar 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	543,363.28	615,200.51	-71,837.23	88.3%
33825 · Excess Fees - St Johns County	18,230.76	0.00	18,230.76	100.0%
34190 · Culvert Permit Fees	753.75	581.92	171.83	129.5%
34195 · Culvert Installation - Packages	34,950.85	27,499.98	7,450.87	127.1%
34196 · Maintenance, Repairs & Damages	642.11	337.50	304.61	190.3%
34197 · Copies, Maps and Other	10.00	49.98	-39.98	20.0%
34199 · Move On/Off Permit	1,403.00	495.87	907.13	282.9%
36110 · Interest Earned Capital City	845.44	557.80	287.64	151.6%
36120 · Interest Earned - SBA	1,039.56	526.50	513.06	197.4%
36132 · Interest Income - St Johns	1,051.37	6.84	1,044.53	15,370.9%
36400 · Sales of Equipment	0.00	0.00	0.00	0.0%
36990 · Miscellaneous Revenues	9,331.60	100.02	9,231.58	9,329.7%
Total Income	611,621.72	645,356.92	-33,735.20	94.8%
Gross Profit	611,621.72	645,356.92	-33,735.20	94.8%
Expense				
51000 · Personal Services	295,434.93	284,243.08	11,191.85	103.9%
53000 · Operating Expenses	113,924.79	154,722.48	-40,797.69	73.6%
56000 · Capital Outlay	154,580.61	80,462.00	74,118.61	192.1%
57000 · Debt Service	0.00	0.00	0.00	0.0%
6560 · Payroll Expenses	310.00			
66900 · Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
Total Expense	564,250.33	519,427.56	44,822.77	108.6%
Net Ordinary Income	47,371.39	125,929.36	-78,557.97	37.6%
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	47,371.39	125,929.36	-78,557.97	37.6%

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Accrual Basis

FERWCD - Capital Projects Fund
Balance Sheet Prev Year Comparison
As of March 31, 2020

	<u>Mar 31, 20</u>	<u>Mar 31, 19</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings	209,279.66	93,835.41	115,444.25	123.0%
Other Current Assets				
12000 · Due From General Fund	0.00	12,531.54	-12,531.54	-100.0%
Total Other Current Assets	0.00	12,531.54	-12,531.54	-100.0%
Total Current Assets	209,279.66	106,366.95	102,912.71	96.8%
TOTAL ASSETS	<u>209,279.66</u>	<u>106,366.95</u>	<u>102,912.71</u>	<u>96.8%</u>
LIABILITIES & EQUITY				
Equity				
32000 · Retained Earnings-Fund Balance	264,665.06	290,461.95	-25,796.89	-8.9%
Net Income	-55,385.40	-184,095.00	128,709.60	69.9%
Total Equity	209,279.66	106,366.95	102,912.71	96.8%
TOTAL LIABILITIES & EQUITY	<u>209,279.66</u>	<u>106,366.95</u>	<u>102,912.71</u>	<u>96.8%</u>

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Accrual Basis

FERWCD - Capital Projects Fund **Profit & Loss YTD Comparison** **March 2020**

	Mar 20	Oct '19 - Mar 20
Ordinary Income/Expense		
Income		
31125 · CIP Assessment Collections	0.00	121,510.03
36110 · Interest Income	0.02	0.02
36120 · Interest Income - CCB	8.86	205.39
Total Income	8.88	121,715.44
Expense		
55230 · SJC - Collection Exp	0.00	-1,867.11
55235 · SJC Assessment Discount	0.00	715.90
55275 · Collection Expense	0.00	-1,529.55
56460 · Paving and Stabilization	0.00	179,781.60
Total Expense	0.00	177,100.84
Net Ordinary Income	8.88	-55,385.40
Net Income	8.88	-55,385.40