

Flagler Estates Road and Water Control District Balance Sheet Prev Year Comparison

11/11/20

Accrual Basis

As of October 31, 2020

	Oct 31, 20	Oct 31, 19	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
10000 · CASH				
10100 · Cash-CCB General Fund-5401	603,915.54	501,736.09	102,179.45	20.4%
10105 · CCB Emergency Reserve-3101	454,829.61	454,601.15	228.46	0.1%
10110 · CCB Operating Reserve-5601	212,738.30	212,630.91	107.39	0.1%
10125 · Cash - State Board of Admin	117,438.54	116,234.38	1,204.16	1.0%
10200 · Petty Cash	500.68	500.68	0.00	0.0%
Total 10000 · CASH	1,389,422.67	1,285,703.21	103,719.46	8.1%
Total Checking/Savings	1,389,422.67	1,285,703.21	103,719.46	8.1%
Other Current Assets	0.08	28,546.84	-28,546.76	-100.0%
Total Current Assets	1,389,422.75	1,314,250.05	75,172.70	5.7%
Fixed Assets	348,486.63	275,628.00	72,858.63	26.4%
Other Assets	52,643.00	52,643.00	0.00	0.0%
TOTAL ASSETS	<u>1,790,552.38</u>	<u>1,642,521.05</u>	<u>148,031.33</u>	<u>9.0%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
20200 · Accounts Payable	0.00	10,410.22	-10,410.22	-100.0%
Total Accounts Payable	0.00	10,410.22	-10,410.22	-100.0%
Other Current Liabilities				
2100 · Payroll Liabilities	2,510.83	170.16	2,340.67	1,375.6%
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	7,788.43	3,093.20	4,695.23	151.8%
Total Other Current Liabilities	11,401.64	3,263.36	8,138.28	249.4%
Total Current Liabilities	11,401.64	13,673.58	-2,271.94	-16.6%
Long Term Liabilities				
23800 · Notes Payable	204,123.43	204,123.43	0.00	0.0%
23995 · Compensated Absences	14,840.00	14,840.00	0.00	0.0%
Total Long Term Liabilities	218,963.43	218,963.43	0.00	0.0%
Total Liabilities	230,365.07	232,637.01	-2,271.94	-1.0%
Equity	1,560,187.31	1,409,884.04	150,303.27	10.7%
TOTAL LIABILITIES & EQUITY	<u>1,790,552.38</u>	<u>1,642,521.05</u>	<u>148,031.33</u>	<u>9.0%</u>

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

11/11/20

Accrual Basis

October 2020

	Oct 20	Oct 19	\$ Change	% Change
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	23,250.39	9,529.05	13,721.34	144.0%
33825 · Excess Fees - St Johns County	13,770.89	7,685.73	6,085.16	79.2%
34190 · Culvert Permit Fees	948.00	250.00	698.00	279.2%
34195 · Culvert Installation - Packages	15,239.34	2,115.83	13,123.51	620.3%
34197 · Copies, Maps and Other	5.00	0.00	5.00	100.0%
34199 · Move On/Off Permit	400.00	0.00	400.00	100.0%
36110 · Interest Earned Capital City	57.86	354.62	-296.76	-83.7%
36120 · Interest Earned - SBA	29.39	201.45	-172.06	-85.4%
36132 · Interest Income - St Johns	0.00	34.61	-34.61	-100.0%
36990 · Miscellaneous Revenues	2,144.03	428.59	1,715.44	400.3%
Total Income	55,844.90	20,599.88	35,245.02	171.1%
Gross Profit	55,844.90	20,599.88	35,245.02	171.1%
Expense				
51000 · Personal Services	56,389.95	56,893.58	-503.63	-0.9%
53000 · Operating Expenses	25,601.20	33,748.29	-8,147.09	-24.1%
56000 · Capital Outlay	6,146.95	24,963.42	-18,816.47	-75.4%
6560 · Payroll Expenses	70.00	0.00	70.00	100.0%
Total Expense	88,208.10	115,605.29	-27,397.19	-23.7%
Net Ordinary Income	-32,363.20	-95,005.41	62,642.21	65.9%
Net Income	<u>-32,363.20</u>	<u>-95,005.41</u>	<u>62,642.21</u>	<u>65.9%</u>

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

11/11/20

Accrual Basis

October 2020

	Oct 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	23,250.39	68,501.75	-45,251.36	33.9%
31135 · CIP-Assessment	0.00	17,125.41	-17,125.41	0.0%
33825 · Excess Fees - St Johns County	13,770.89			
34190 · Culvert Permit Fees	948.00	62.50	885.50	1,516.8%
34195 · Culvert Installation - Packages	15,239.34	3,708.33	11,531.01	410.9%
34196 · Maintenance, Repairs & Damages	0.00	56.25	-56.25	0.0%
34197 · Copies, Maps and Other	5.00	8.33	-3.33	60.0%
34199 · Move On/Off Permit	400.00	70.83	329.17	564.7%
36110 · Interest Earned Capital City	57.86	166.66	-108.80	34.7%
36120 · Interest Earned - SBA	29.39	108.33	-78.94	27.1%
36132 · Interest Income - St Johns	0.00	8.33	-8.33	0.0%
36990 · Miscellaneous Revenues	2,144.03	16.67	2,127.36	12,861.6%
Total Income	55,844.90	89,833.39	-33,988.49	62.2%
Gross Profit	55,844.90	89,833.39	-33,988.49	62.2%
Expense				
51000 · Personal Services	56,389.95	48,860.25	7,529.70	115.4%
53000 · Operating Expenses	25,601.20	22,775.02	2,826.18	112.4%
56000 · Capital Outlay	6,146.95	24,333.32	-18,186.37	25.3%
56460 · Road Stabilization	0.00	8,333.33	-8,333.33	0.0%
6560 · Payroll Expenses	70.00			
Total Expense	88,208.10	104,301.92	-16,093.82	84.6%
Net Ordinary Income	-32,363.20	-14,468.53	-17,894.67	223.7%
Net Income	-32,363.20	-14,468.53	-17,894.67	223.7%

FERWCD - Capital Projects Fund Balance Sheet Prev Year Comparison

11/11/20

Accrual Basis

As of October 31, 2020

	<u>Oct 31, 20</u>	<u>Oct 31, 19</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
10120 · CCB Capital Improvement Fund	324,759.32	264,743.91	60,015.41	22.7%
Total Checking/Savings	324,759.32	264,743.91	60,015.41	22.7%
Other Current Assets				
12000 · Due From General Fund	7,788.45	3,093.04	4,695.41	151.8%
Total Other Current Assets	7,788.45	3,093.04	4,695.41	151.8%
Total Current Assets	332,547.77	267,836.95	64,710.82	24.2%
TOTAL ASSETS	<u>332,547.77</u>	<u>267,836.95</u>	<u>64,710.82</u>	<u>24.2%</u>
LIABILITIES & EQUITY				
Equity				
32000 · Retained Earnings-Fund Balance	324,745.59	264,665.06	60,080.53	22.7%
Net Income	7,802.18	3,171.89	4,630.29	146.0%
Total Equity	332,547.77	267,836.95	64,710.82	24.2%
TOTAL LIABILITIES & EQUITY	<u>332,547.77</u>	<u>267,836.95</u>	<u>64,710.82</u>	<u>24.2%</u>

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

	<u>Oct 20</u>	<u>Oct 19</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
31125 · CIP Assessment Collections	5,812.60	3,124.45	2,688.15	86.0%
36120 · Interest Income - CCB	13.75	78.69	-64.94	-82.5%
Total Income	<u>5,826.35</u>	<u>3,203.14</u>	<u>2,623.21</u>	<u>81.9%</u>
Expense				
55230 · SJC - Collection Exp	-2,054.50	31.25	-2,085.75	-6,674.4%
55275 · Collection Expense	78.67	0.00	78.67	100.0%
Total Expense	<u>-1,975.83</u>	<u>31.25</u>	<u>-2,007.08</u>	<u>-6,422.7%</u>
Net Ordinary Income	<u>7,802.18</u>	<u>3,171.89</u>	<u>4,630.29</u>	<u>146.0%</u>
Net Income	<u>7,802.18</u>	<u>3,171.89</u>	<u>4,630.29</u>	<u>146.0%</u>