

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

12/15/20

Accrual Basis

As of November 30, 2020

| | Nov 30, 20 | Nov 30, 19 | \$ Change | % Change |
|---|---------------------|---------------------|-------------------|---------------|
| ASSETS | | | | |
| Current Assets | | | | |
| Checking/Savings | | | | |
| 10000 · CASH | | | | |
| 10100 · Cash-CCB General Fund-5401 | 680,651.21 | 737,744.76 | -57,093.55 | -7.7% |
| 10105 · CCB Emergency Reserve-3101 | 454,849.25 | 454,619.83 | 229.42 | 0.1% |
| 10110 · CCB Operating Reserve-5601 | 212,747.02 | 212,639.65 | 107.37 | 0.1% |
| 10125 · Cash - State Board of Admin | 117,460.09 | 116,413.88 | 1,046.21 | 0.9% |
| 10200 · Petty Cash | 500.68 | 500.68 | 0.00 | 0.0% |
| Total 10000 · CASH | 1,466,208.25 | 1,521,918.80 | -55,710.55 | -3.7% |
| Total Checking/Savings | 1,466,208.25 | 1,521,918.80 | -55,710.55 | -3.7% |
| Other Current Assets | | | | |
| 15500 · Prepaid Expenses | 31,345.50 | 25,951.68 | 5,393.82 | 20.8% |
| Total Other Current Assets | 31,345.50 | 25,951.68 | 5,393.82 | 20.8% |
| Total Current Assets | 1,497,553.75 | 1,547,870.48 | -50,316.73 | -3.3% |
| Fixed Assets | | | | |
| 16000 · Fixed Assets | | | | |
| 16600 · Equipment | 348,486.63 | 275,628.00 | 72,858.63 | 26.4% |
| Total 16000 · Fixed Assets | 348,486.63 | 275,628.00 | 72,858.63 | 26.4% |
| Total Fixed Assets | 348,486.63 | 275,628.00 | 72,858.63 | 26.4% |
| 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 | 1,898,683.38 | 1,876,141.48 | 22,541.90 | 1.2% |
| LIABILITIES & EQUITY | | | | |
| Liabilities | | | | |
| Current Liabilities | | | | |
| Other Current Liabilities | | | | |
| 2100 · Payroll Liabilities | 2,154.07 | 696.78 | 1,457.29 | 209.2% |
| 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 | 33,442.28 | 60,037.51 | -26,595.23 | -44.3% |
| Total Other Current Liabilities | 36,698.73 | 60,734.29 | -24,035.56 | -39.6% |
| Total Current Liabilities | 36,698.73 | 60,734.29 | -24,035.56 | -39.6% |
| 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 | 255,662.16 | 279,697.72 | -24,035.56 | -8.6% |
| 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 | 50,470.71 | 91,554.31 | -41,083.60 | -44.9% |
| Total Equity | 1,643,021.22 | 1,596,443.76 | 46,577.46 | 2.9% |
| TOTAL LIABILITIES & EQUITY | 1,898,683.38 | 1,876,141.48 | 22,541.90 | 1.2% |

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

12/15/20

Accrual Basis

November 2020

| | Nov 20 | Oct - Nov 20 | % YTD |
|---|-------------------------|-------------------------|----------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 31125 · Taxes - St Johns County | 140,856.87 | 164,107.26 | 85.8% |
| 33825 · Excess Fees - St Johns County | 24.52 | 13,795.41 | 0.2% |
| 34190 · Culvert Permit Fees | 0.00 | 948.00 | 0.0% |
| 34195 · Culvert Installation - Packages | 22,005.38 | 37,244.72 | 59.1% |
| 34197 · Copies, Maps and Other | 0.00 | 5.00 | 0.0% |
| 34199 · Move On/Off Permit | 600.00 | 1,000.00 | 60.0% |
| 36110 · Interest Earned Capital City | 53.11 | 110.97 | 47.9% |
| 36120 · Interest Earned - SBA | 21.55 | 50.94 | 42.3% |
| 36990 · Miscellaneous Revenues | 1.00 | 2,145.03 | 0.0% |
| Total Income | <u>163,562.43</u> | <u>219,407.33</u> | <u>74.5%</u> |
| Gross Profit | 163,562.43 | 219,407.33 | 74.5% |
| Expense | | | |
| 51000 · Personal Services | 46,118.92 | 102,508.87 | 45.0% |
| 53000 · Operating Expenses | 23,802.09 | 49,403.29 | 48.2% |
| 56000 · Capital Outlay | 10,807.51 | 16,954.46 | 63.7% |
| 6560 · Payroll Expenses | 0.00 | 70.00 | 0.0% |
| Total Expense | <u>80,728.52</u> | <u>168,936.62</u> | <u>47.8%</u> |
| Net Ordinary Income | <u>82,833.91</u> | <u>50,470.71</u> | <u>164.1%</u> |
| Net Income | <u><u>82,833.91</u></u> | <u><u>50,470.71</u></u> | <u><u>164.1%</u></u> |

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

12/15/20

Accrual Basis

November 2020

| | Nov 20 | Budget | \$ Over Budget | % of Budget |
|---|-------------------------|-------------------------|-------------------------|-------------------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 31125 · Taxes - St Johns County | 140,856.87 | 68,501.75 | 72,355.12 | 205.6% |
| 33825 · Excess Fees - St Johns County | 24.52 | 0.00 | 24.52 | 100.0% |
| 34190 · Culvert Permit Fees | 0.00 | 62.50 | -62.50 | 0.0% |
| 34195 · Culvert Installation - Packages | 22,005.38 | 3,708.33 | 18,297.05 | 593.4% |
| 34196 · Maintenance, Repairs & Damages | 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 | 600.00 | 70.83 | 529.17 | 847.1% |
| 36110 · Interest Earned Capital City | 53.11 | 166.67 | -113.56 | 31.9% |
| 36120 · Interest Earned - SBA | 21.55 | 108.33 | -86.78 | 19.9% |
| 36132 · Interest Income - St Johns | 0.00 | 8.33 | -8.33 | 0.0% |
| 36990 · Miscellaneous Revenues | 1.00 | 16.67 | -15.67 | 6.0% |
| Total Income | <u>163,562.43</u> | <u>72,707.99</u> | <u>90,854.44</u> | <u>225.0%</u> |
| Gross Profit | 163,562.43 | 72,707.99 | 90,854.44 | 225.0% |
| Expense | | | | |
| 51000 · Personal Services | 46,118.92 | 48,860.25 | -2,741.33 | 94.4% |
| 53000 · Operating Expenses | 23,802.09 | 22,775.02 | 1,027.07 | 104.5% |
| 56000 · Capital Outlay | 10,807.51 | 6,833.33 | 3,974.18 | 158.2% |
| 66900 · Reconciliation Discrepancies | 0.00 | 0.00 | 0.00 | 0.0% |
| Total Expense | <u>80,728.52</u> | <u>78,468.60</u> | <u>2,259.92</u> | <u>102.9%</u> |
| Net Ordinary Income | 82,833.91 | -5,760.61 | 88,594.52 | -1,437.9% |
| Other Income/Expense | | | | |
| Other Expense | 0.00 | 0.00 | 0.00 | 0.0% |
| Net Other Income | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.0%</u> |
| Net Income | <u><u>82,833.91</u></u> | <u><u>-5,760.61</u></u> | <u><u>88,594.52</u></u> | <u><u>-1,437.9%</u></u> |

Flagler Estates Road and Water Control District

12/15/20

Profit & Loss Budget vs. Actual

Accrual Basis

October through November 2020

| | Oct - Nov 20 | Budget | \$ Over Budget | % of Budget |
|---|-------------------|-------------------|------------------|----------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 31125 · Taxes - St Johns County | 164,107.26 | 137,003.50 | 27,103.76 | 119.8% |
| 33825 · Excess Fees - St Johns County | 13,795.41 | 0.00 | 13,795.41 | 100.0% |
| 34190 · Culvert Permit Fees | 948.00 | 125.00 | 823.00 | 758.4% |
| 34195 · Culvert Installation - Packages | 37,244.72 | 7,416.66 | 29,828.06 | 502.2% |
| 34196 · Maintenance, Repairs & Damages | 0.00 | 112.50 | -112.50 | 0.0% |
| 34197 · Copies, Maps and Other | 5.00 | 16.66 | -11.66 | 30.0% |
| 34199 · Move On/Off Permit | 1,000.00 | 141.66 | 858.34 | 705.9% |
| 36110 · Interest Earned Capital City | 110.97 | 333.34 | -222.37 | 33.3% |
| 36120 · Interest Earned - SBA | 50.94 | 216.66 | -165.72 | 23.5% |
| 36132 · Interest Income - St Johns | 0.00 | 16.66 | -16.66 | 0.0% |
| 36990 · Miscellaneous Revenues | 2,145.03 | 33.34 | 2,111.69 | 6,433.8% |
| Total Income | 219,407.33 | 145,415.98 | 73,991.35 | 150.9% |
| Gross Profit | 219,407.33 | 145,415.98 | 73,991.35 | 150.9% |
| Expense | | | | |
| 51000 · Personal Services | 102,508.87 | 97,720.50 | 4,788.37 | 104.9% |
| 53000 · Operating Expenses | 49,403.29 | 45,550.04 | 3,853.25 | 108.5% |
| 56000 · Capital Outlay | 16,954.46 | 13,666.66 | 3,287.80 | 124.1% |
| 6560 · Payroll Expenses | 70.00 | | | |
| 66900 · Reconciliation Discrepancies | 0.00 | 0.00 | 0.00 | 0.0% |
| Total Expense | 168,936.62 | 156,937.20 | 11,999.42 | 107.6% |
| Net Ordinary Income | 50,470.71 | -11,521.22 | 61,991.93 | -438.1% |
| Other Income/Expense | | | | |
| Other Expense | 0.00 | 0.00 | 0.00 | 0.0% |
| Net Other Income | 0.00 | 0.00 | 0.00 | 0.0% |
| Net Income | 50,470.71 | -11,521.22 | 61,991.93 | -438.1% |

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

| | <u>Nov 30, 20</u> | <u>Nov 30, 19</u> | <u>\$ Change</u> | <u>% Change</u> |
|--|--------------------------|--------------------------|-------------------------|---------------------|
| ASSETS | | | | |
| Current Assets | | | | |
| Checking/Savings | | | | |
| 10120 · CCB Capital Improvement Fund | 332,561.13 | 267,913.45 | 64,647.68 | 24.1% |
| Total Checking/Savings | 332,561.13 | 267,913.45 | 64,647.68 | 24.1% |
| Other Current Assets | | | | |
| 12000 · Due From General Fund | 33,442.30 | 60,037.51 | -26,595.21 | -44.3% |
| Total Other Current Assets | 33,442.30 | 60,037.51 | -26,595.21 | -44.3% |
| Total Current Assets | 366,003.43 | 327,950.96 | 38,052.47 | 11.6% |
| TOTAL ASSETS | <u>366,003.43</u> | <u>327,950.96</u> | <u>38,052.47</u> | <u>11.6%</u> |
| LIABILITIES & EQUITY | | | | |
| Equity | | | | |
| 32000 · Retained Earnings-Fund Balance | 324,745.59 | 264,665.06 | 60,080.53 | 22.7% |
| Net Income | 41,257.84 | 63,285.90 | -22,028.06 | -34.8% |
| Total Equity | 366,003.43 | 327,950.96 | 38,052.47 | 11.6% |
| TOTAL LIABILITIES & EQUITY | <u>366,003.43</u> | <u>327,950.96</u> | <u>38,052.47</u> | <u>11.6%</u> |

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

| | Nov 20 | Nov 19 | \$ Change | % Change |
|------------------------------------|-------------------------|-------------------------|--------------------------|----------------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 31125 · CIP Assessment Collections | 35,214.22 | 59,264.05 | -24,049.83 | -40.6% |
| 36120 · Interest Income - CCB | 13.38 | 76.50 | -63.12 | -82.5% |
| Total Income | <u>35,227.60</u> | <u>59,340.55</u> | <u>-24,112.95</u> | <u>-40.6%</u> |
| Expense | | | | |
| 55230 · SJC - Collection Exp | 306.78 | -756.31 | 1,063.09 | 140.6% |
| 55235 · SJC Assessment Discount | 1,440.27 | 0.00 | 1,440.27 | 100.0% |
| 55275 · Collection Expense | 31.02 | -17.15 | 48.17 | 280.9% |
| Total Expense | <u>1,778.07</u> | <u>-773.46</u> | <u>2,551.53</u> | <u>329.9%</u> |
| Net Ordinary Income | <u>33,449.53</u> | <u>60,114.01</u> | <u>-26,664.48</u> | <u>-44.4%</u> |
| Other Income/Expense | | | | |
| Other Income | | | | |
| 31130 · Excess Fees - SJC | 6.13 | 0.00 | 6.13 | 100.0% |
| Total Other Income | <u>6.13</u> | <u>0.00</u> | <u>6.13</u> | <u>100.0%</u> |
| Net Other Income | <u>6.13</u> | <u>0.00</u> | <u>6.13</u> | <u>100.0%</u> |
| Net Income | <u><u>33,455.66</u></u> | <u><u>60,114.01</u></u> | <u><u>-26,658.35</u></u> | <u><u>-44.4%</u></u> |