

## Flagler Estates Road and Water Control District

12/13/19

## Balance Sheet

Accrual Basis

As of November 30, 2019

	Nov 30, 19
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
10000 · CASH	
10100 · Cash-CCB General Fund-5401	643,763.86
10105 · CCB Emergency Reserve-3101	454,619.83
10110 · CCB Operating Reserve-5601	212,639.65
10125 · Cash - State Board of Admin	116,413.88
10200 · Petty Cash	500.68
Total 10000 · CASH	1,427,937.90
Total Checking/Savings	1,427,937.90
Other Current Assets	
15500 · Prepaid Expenses	25,951.68
Total Other Current Assets	25,951.68
Total Current Assets	1,453,889.58
Fixed Assets	
16000 · Fixed Assets	
16600 · Equipment	275,628.00
Total 16000 · Fixed Assets	275,628.00
Total Fixed Assets	275,628.00
Other Assets	
15700 · Inventory	52,643.00
Total Other Assets	52,643.00
<b>TOTAL ASSETS</b>	<b>1,782,160.58</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2100 · Payroll Liabilities	696.78
21950 · Due to Capital Projects Fund	41,241.33
Total Other Current Liabilities	41,938.11
Total Current Liabilities	41,938.11
Long Term Liabilities	
23800 · Notes Payable	204,123.43
23995 · Compensated Absences	14,840.00
Total Long Term Liabilities	218,963.43
Total Liabilities	260,901.54
Equity	
27000 · Fund Balance - Reserved for Inv	52,643.00
27100 · Fund Balance - Undesignated	1,452,246.45
Net Income	16,369.59
Total Equity	1,521,259.04
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,782,160.58</b>

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Accrual Basis

**Flagler Estates Road and Water Control District**  
**Profit & Loss YTD Comparison**  
November 2019

	<u>Nov 19</u>	<u>Oct - Nov 19</u>
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	162,496.81	172,025.86
33825 · Excess Fees - St Johns County	2,468.53	10,154.26
34190 · Culvert Permit Fees	128.75	378.75
34195 · Culvert Installation - Packages	6,578.63	8,694.46
34196 · Maintenance, Repairs & Damages	189.00	189.00
34199 · Move On/Off Permit	403.00	403.00
36110 · Interest Earned Capital City	194.47	549.09
36120 · Interest Earned - SBA	179.50	380.95
36132 · Interest Income - St Johns	0.00	34.61
36990 · Miscellaneous Revenues	0.00	428.59
<b>Total Income</b>	<u>172,638.69</u>	<u>193,238.57</u>
Gross Profit	172,638.69	193,238.57
Expense		
51000 · Personal Services	41,492.03	98,385.61
53000 · Operating Expenses	7,533.87	41,282.16
56000 · Capital Outlay	12,237.79	37,201.21
<b>Total Expense</b>	<u>61,263.69</u>	<u>176,868.98</u>
Net Ordinary Income	111,375.00	16,369.59
Other Income/Expense		
Other Expense		
Transfer To CIP	0.00	0.00
<b>Total Other Expense</b>	<u>0.00</u>	<u>0.00</u>
Net Other Income	0.00	0.00
<b>Net Income</b>	<u><u>111,375.00</u></u>	<u><u>16,369.59</u></u>

**Flagler Estates Road and Water Control District**  
**Profit & Loss Budget vs. Actual**  
**November 2019**

12/13/19

Accrual Basis

	Nov 19	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
31125 · Taxes - St Johns County	162,496.81	233,947.18	-71,450.37	69.5%
33825 · Excess Fees - St Johns County	2,468.53	0.00	2,468.53	100.0%
34190 · Culvert Permit Fees	128.75	82.80	45.95	155.5%
34195 · Culvert Installation - Packages	6,578.63	4,583.33	1,995.30	143.5%
34196 · Maintenance, Repairs & Damages	189.00	56.25	132.75	336.0%
34197 · Copies, Maps and Other	0.00	8.33	-8.33	0.0%
34199 · Move On/Off Permit	403.00	70.81	332.19	569.1%
36110 · Interest Earned Capital City	194.47	45.40	149.07	428.3%
36120 · Interest Earned - SBA	179.50	76.05	103.45	236.0%
36132 · Interest Income - St Johns	0.00	0.00	0.00	0.0%
36400 · Sales of Equipment	0.00	0.00	0.00	0.0%
36990 · Miscellaneous Revenues	0.00	16.67	-16.67	0.0%
<b>Total Income</b>	<u>172,638.69</u>	<u>238,886.82</u>	<u>-66,248.13</u>	<u>72.3%</u>
<b>Gross Profit</b>	172,638.69	238,886.82	-66,248.13	72.3%
<b>Expense</b>				
51000 · Personal Services	41,492.03	41,839.72	-347.69	99.2%
53000 · Operating Expenses	7,533.87	30,309.99	-22,776.12	24.9%
56000 · Capital Outlay	12,237.79	98.00	12,139.79	12,487.5%
57000 · Debt Service	0.00	0.00	0.00	0.0%
66900 · Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
<b>Total Expense</b>	<u>61,263.69</u>	<u>72,247.71</u>	<u>-10,984.02</u>	<u>84.8%</u>
<b>Net Ordinary Income</b>	111,375.00	166,639.11	-55,264.11	66.8%
<b>Other Income/Expense</b>	0.00			
<b>Net Income</b>	<u><u>111,375.00</u></u>	<u><u>166,639.11</u></u>	<u><u>-55,264.11</u></u>	<u><u>66.8%</u></u>

## Flagler Estates Road and Water Control District

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## Profit &amp; Loss Budget vs. Actual

Accrual Basis

October through November 2019

	Oct - Nov 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	172,025.86	249,401.16	-77,375.30	69.0%
33825 · Excess Fees - St Johns County	10,154.26	0.00	10,154.26	100.0%
34190 · Culvert Permit Fees	378.75	165.59	213.16	228.7%
34195 · Culvert Installation - Packages	8,694.46	9,166.67	-472.21	94.8%
34196 · Maintenance, Repairs & Damages	189.00	112.50	76.50	168.0%
34197 · Copies, Maps and Other	0.00	16.67	-16.67	0.0%
34199 · Move On/Off Permit	403.00	106.21	296.79	379.4%
36110 · Interest Earned Capital City	549.09	91.40	457.69	600.8%
36120 · Interest Earned - SBA	380.95	154.18	226.77	247.1%
36132 · Interest Income - St Johns	34.61	0.00	34.61	100.0%
36400 · Sales of Equipment	0.00	0.00	0.00	0.0%
36990 · Miscellaneous Revenues	428.59	33.33	395.26	1,285.9%
<b>Total Income</b>	<b>193,238.57</b>	<b>259,247.71</b>	<b>-66,009.14</b>	<b>74.5%</b>
Gross Profit	193,238.57	259,247.71	-66,009.14	74.5%
Expense				
51000 · Personal Services	98,385.61	91,529.35	6,856.26	107.5%
53000 · Operating Expenses	41,282.16	53,545.18	-12,263.02	77.1%
56000 · Capital Outlay	37,201.21	74,835.00	-37,633.79	49.7%
57000 · Debt Service	0.00	0.00	0.00	0.0%
66900 · Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
<b>Total Expense</b>	<b>176,868.98</b>	<b>219,909.53</b>	<b>-43,040.55</b>	<b>80.4%</b>
Net Ordinary Income	16,369.59	39,338.18	-22,968.59	41.6%
Other Income/Expense	0.00			
<b>Net Income</b>	<b>16,369.59</b>	<b>39,338.18</b>	<b>-22,968.59</b>	<b>41.6%</b>

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Accrual Basis

**FERWCD - Capital Projects Fund**  
**Balance Sheet**  
As of November 30, 2019

	<u>Nov 30, 19</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
10120 · CCB Capital Improvement Fund	267,913.45
Total Checking/Savings	<u>267,913.45</u>
Other Current Assets	
12000 · Due From General Fund	41,241.33
Total Other Current Assets	<u>41,241.33</u>
Total Current Assets	<u>309,154.78</u>
<b>TOTAL ASSETS</b>	<u><u>309,154.78</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
32000 · Retained Earnings-Fund Balance	264,665.06
Net Income	44,489.72
Total Equity	<u>309,154.78</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>309,154.78</u></u>

**FERWCD - Capital Projects Fund**  
**Profit & Loss YTD Comparison**  
November 2019

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	<u>Nov 19</u>	<u>Oct - Nov 19</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
31125 · CIP Assessment Collections	40,624.19	43,748.64
36120 · Interest Income - CCB	76.50	155.19
<b>Total Income</b>	<u>40,700.69</u>	<u>43,903.83</u>
<b>Expense</b>		
55230 · SJC - Collection Exp	-617.14	-585.89
55235 · SJC Assessment Discount	0.00	0.00
<b>Total Expense</b>	<u>-617.14</u>	<u>-585.89</u>
<b>Net Ordinary Income</b>	<u>41,317.83</u>	<u>44,489.72</u>
<b>Net Income</b>	<u><u>41,317.83</u></u>	<u><u>44,489.72</u></u>