

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

As of April 30, 2020

	Apr 30, 20	Apr 30, 19
ASSETS		
Current Assets		
Checking/Savings		
10000 · CASH		
10100 · Cash-CCB General Fund-5401	606,322.02	914,444.03
10105 · CCB Emergency Reserve-3101	454,715.29	453,874.37
10110 · CCB Operating Reserve-5601	212,684.83	212,290.98
10125 · Cash - State Board of Admin	117,163.96	114,842.62
10200 · Petty Cash	500.68	500.68
10000 · CASH - Other	25,376.56	0.00
Total 10000 · CASH	1,416,763.34	1,695,952.68
10126 · State Board of Admin - B Pool	0.00	-0.11
Total Checking/Savings	1,416,763.34	1,695,952.57
Other Current Assets	12,975.88	31,236.04
Total Current Assets	1,429,739.22	1,727,188.61
Fixed Assets		
16000 · Fixed Assets	275,628.00	0.00
Total Fixed Assets	275,628.00	0.00
Other Assets	52,643.00	52,643.00
TOTAL ASSETS	1,758,010.22	1,779,831.61
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable	24,175.87	32,683.04
Other Current Liabilities		
2100 · Payroll Liabilities	1,777.50	1,985.41
21800 · FICA & Withholding Payable	0.00	-9.23
21825 · Child Support Payable	0.00	-257.09
21850 · Unemployment Taxes Payable	-193.63	-420.52
21950 · Due to Capital Projects Fund	20,148.25	21,551.05
22300 · Deferred Revenue	0.00	1,210.68
Total Other Current Liabilities	21,732.12	24,060.30
Total Current Liabilities	45,907.99	56,743.34
Long Term Liabilities	218,963.43	14,840.00
Total Liabilities	264,871.42	71,583.34
Equity	1,493,138.80	1,708,248.27
TOTAL LIABILITIES & EQUITY	1,758,010.22	1,779,831.61

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

05/11/20

April 2020

Accrual Basis

	<u>Apr 20</u>	<u>Oct '19 - Apr 20</u>
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	32,056.32	575,419.60
33825 · Excess Fees - St Johns County	8,956.30	27,187.06
34190 · Culvert Permit Fees	0.00	753.75
34195 · Culvert Installation - Packages	12,140.58	47,091.43
34196 · Maintenance, Repairs & Damages	0.00	642.11
34197 · Copies, Maps and Other	145.00	155.00
34199 · Move On/Off Permit	400.00	1,803.00
36110 · Interest Earned Capital City	53.48	898.92
36120 · Interest Earned - SBA	91.47	1,131.03
36132 · Interest Income - St Johns	482.72	1,534.09
36990 · Miscellaneous Revenues	63.74	9,395.34
Total Income	<u>54,389.61</u>	<u>666,011.33</u>
Gross Profit	54,389.61	666,011.33
Expense		
51000 · Personal Services	60,077.11	355,318.41
53000 · Operating Expenses	36,202.05	152,722.00
56000 · Capital Outlay	14,760.96	169,341.57
57000 · Debt Service	0.00	0.00
6560 · Payroll Expenses	70.00	380.00
Total Expense	<u>111,110.12</u>	<u>677,761.98</u>
Net Ordinary Income	-56,720.51	-11,750.65
Other Income/Expense		
Other Expense	<u>0.00</u>	<u>0.00</u>
Net Other Income	<u>0.00</u>	<u>0.00</u>
Net Income	<u><u>-56,720.51</u></u>	<u><u>-11,750.65</u></u>

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

05/11/20

April 2020

Accrual Basis

	Apr 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	32,056.32	94,943.43	-62,887.11	33.8%
33825 · Excess Fees - St Johns County	8,956.30	0.00	8,956.30	100.0%
34190 · Culvert Permit Fees	0.00	0.00	0.00	0.0%
34195 · Culvert Installation - Packages	12,140.58	4,583.33	7,557.25	264.9%
34196 · Maintenance, Repairs & Damages	0.00	56.25	-56.25	0.0%
34197 · Copies, Maps and Other	145.00	8.33	136.67	1,740.7%
34199 · Move On/Off Permit	400.00	0.00	400.00	100.0%
36110 · Interest Earned Capital City	53.48	167.00	-113.52	32.0%
36120 · Interest Earned - SBA	91.47	110.63	-19.16	82.7%
36132 · Interest Income - St Johns	482.72	86.50	396.22	558.1%
36990 · Miscellaneous Revenues	63.74	16.67	47.07	382.4%
Total Income	54,389.61	99,972.14	-45,582.53	54.4%
Gross Profit	54,389.61	99,972.14	-45,582.53	54.4%
Expense				
51000 · Personal Services	60,077.11	41,319.63	18,757.48	145.4%
53000 · Operating Expenses	36,202.05	18,397.83	17,804.22	196.8%
56000 · Capital Outlay	14,760.96	0.00	14,760.96	100.0%
57000 · Debt Service	0.00			
6560 · Payroll Expenses	70.00			
66900 · Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
Total Expense	111,110.12	59,717.46	51,392.66	186.1%
Net Ordinary Income	-56,720.51	40,254.68	-96,975.19	-140.9%
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	-56,720.51	40,254.68	-96,975.19	-140.9%

Flagler Estates Road and Water Control District

05/11/20

Profit & Loss Budget vs. Actual

Accrual Basis

October 2019 through April 2020

	Oct '19 - Apr 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	575,419.60	710,143.94	-134,724.34	81.0%
33825 · Excess Fees - St Johns County	27,187.06	0.00	27,187.06	100.0%
34190 · Culvert Permit Fees	753.75	581.92	171.83	129.5%
34195 · Culvert Installation - Packages	47,091.43	32,083.31	15,008.12	146.8%
34196 · Maintenance, Repairs & Damages	642.11	393.75	248.36	163.1%
34197 · Copies, Maps and Other	155.00	58.31	96.69	265.8%
34199 · Move On/Off Permit	1,803.00	495.87	1,307.13	363.6%
36110 · Interest Earned Capital City	898.92	724.80	174.12	124.0%
36120 · Interest Earned - SBA	1,131.03	637.13	493.90	177.5%
36132 · Interest Income - St Johns	1,534.09	93.34	1,440.75	1,643.6%
36400 · Sales of Equipment	0.00	0.00	0.00	0.0%
36990 · Miscellaneous Revenues	9,395.34	116.69	9,278.65	8,051.5%
Total Income	666,011.33	745,329.06	-79,317.73	89.4%
Gross Profit	666,011.33	745,329.06	-79,317.73	89.4%
Expense				
51000 · Personal Services	355,318.41	325,562.71	29,755.70	109.1%
53000 · Operating Expenses	152,722.00	173,120.31	-20,398.31	88.2%
56000 · Capital Outlay	169,341.57	80,462.00	88,879.57	210.5%
57000 · Debt Service	0.00	0.00	0.00	0.0%
6560 · Payroll Expenses	380.00			
66900 · Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
Total Expense	677,761.98	579,145.02	98,616.96	117.0%
Net Ordinary Income	-11,750.65	166,184.04	-177,934.69	-7.1%
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	-11,750.65	166,184.04	-177,934.69	-7.1%

FERWCD - Capital Projects Fund Balance Sheet Prev Year Comparison

As of April 30, 2020

Accrual Basis

	<u>Apr 30, 20</u>	<u>Apr 30, 19</u>
ASSETS		
Current Assets		
Checking/Savings		
10120 · CCB Capital Improvement Fund	209,288.24	206,407.83
Total Checking/Savings	<u>209,288.24</u>	<u>206,407.83</u>
Other Current Assets		
12000 · Due From General Fund	20,148.25	21,550.89
Total Other Current Assets	<u>20,148.25</u>	<u>21,550.89</u>
Total Current Assets	<u>229,436.49</u>	<u>227,958.72</u>
TOTAL ASSETS	<u>229,436.49</u>	<u>227,958.72</u>
LIABILITIES & EQUITY		
Equity		
32000 · Retained Earnings-Fund Balance	264,665.06	290,461.95
Net Income	-35,228.57	-62,503.23
Total Equity	<u>229,436.49</u>	<u>227,958.72</u>
TOTAL LIABILITIES & EQUITY	<u>229,436.49</u>	<u>227,958.72</u>

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

	<u>Apr 20</u>	<u>Oct '19 - Apr 20</u>
Ordinary Income/Expense		
Income		
31125 · CIP Assessment Collections	19,080.00	140,590.03
36120 · Interest Income - CCB	8.58	213.97
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Total Income	19,088.58	140,804.00
Expense		
55230 · SJC - Collection Exp	-1,119.54	-2,986.65
55235 · SJC Assessment Discount	0.00	715.90
55275 · Collection Expense	51.27	-1,478.28
56460 · Paving and Stabilization	0.00	179,781.60
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Total Expense	-1,068.27	176,032.57
Net Ordinary Income	<hr/>	<hr/>
	20,156.85	-35,228.57
Net Income	<hr/> <hr/>	<hr/> <hr/>
	20,156.85	-35,228.57