

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

06/12/20

Accrual Basis

As of May 31, 2020

	May 31, 20	May 31, 19
ASSETS		
Current Assets		
Checking/Savings		
10000 · CASH		
10100 · Cash-CCB General Fund-5401	692,671.93	778,570.11
10105 · CCB Emergency Reserve-3101	454,734.55	454,036.30
10110 · CCB Operating Reserve-5601	212,693.84	212,366.72
10125 · Cash - State Board of Admin	117,240.73	115,094.39
10200 · Petty Cash	500.68	500.68
10000 · CASH - Other	25,376.56	0.00
Total 10000 · CASH	1,503,218.29	1,560,568.20
10126 · State Board of Admin - B Pool	0.00	-0.11
Total Checking/Savings	1,503,218.29	1,560,568.09
Other Current Assets	10,380.72	31,236.04
Total Current Assets	1,513,599.01	1,591,804.13
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	1,841,870.01	1,644,447.13
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities	37,721.26	1,938.63
Long Term Liabilities	218,963.43	14,840.00
Total Liabilities	256,684.69	16,778.63
Equity	1,585,185.32	1,627,668.50
TOTAL LIABILITIES & EQUITY	1,841,870.01	1,644,447.13

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

06/12/20

May 2020

Accrual Basis

	May 20	Oct '19 - May 20
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	143,798.42	719,218.02
33825 · Excess Fees - St Johns County	488.19	27,675.25
34190 · Culvert Permit Fees	125.00	878.75
34195 · Culvert Installation - Packages	9,832.27	56,923.70
34196 · Maintenance, Repairs & Damages	0.00	642.11
34197 · Copies, Maps and Other	0.00	155.00
34199 · Move On/Off Permit	262.62	2,065.62
36110 · Interest Earned Capital City	59.27	958.19
36120 · Interest Earned - SBA	76.77	1,207.80
36132 · Interest Income - St Johns	0.00	1,534.09
36990 · Miscellaneous Revenues	0.00	9,332.60
Total Income	<u>154,642.54</u>	<u>820,591.13</u>
Gross Profit	154,642.54	820,591.13
Expense		
51000 · Personal Services	32,331.85	387,650.26
53000 · Operating Expenses	30,937.78	175,874.30
56000 · Capital Outlay	7,111.85	176,453.42
57000 · Debt Service	0.00	-62.72
6560 · Payroll Expenses	0.00	380.00
Total Expense	<u>70,381.48</u>	<u>740,295.26</u>
Net Ordinary Income	84,261.06	80,295.87
Other Income/Expense		
Other Expense	0.00	0.00
Net Other Income	0.00	0.00
Net Income	<u><u>84,261.06</u></u>	<u><u>80,295.87</u></u>

Flagler Estates Road and Water Control District

06/12/20

Profit & Loss Budget vs. Actual

Accrual Basis

May 2020

	May 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	143,798.42	0.00	143,798.42	100.0%
33825 · Excess Fees - St Johns County	488.19	0.00	488.19	100.0%
34190 · Culvert Permit Fees	125.00	85.28	39.72	146.6%
34195 · Culvert Installation - Packages	9,832.27	4,583.33	5,248.94	214.5%
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	262.62	177.06	85.56	148.3%
36110 · Interest Earned Capital City	59.27	293.40	-234.13	20.2%
36120 · Interest Earned - SBA	76.77	118.04	-41.27	65.0%
36132 · Interest Income - St Johns	0.00	0.00	0.00	0.0%
36990 · Miscellaneous Revenues	0.00	16.67	-16.67	0.0%
Total Income	154,642.54	5,338.36	149,304.18	2,896.8%
Gross Profit	154,642.54	5,338.36	149,304.18	2,896.8%
Expense				
51000 · Personal Services	32,331.85	49,167.92	-16,836.07	65.8%
53000 · Operating Expenses	30,937.78	33,815.12	-2,877.34	91.5%
56000 · Capital Outlay	7,111.85	1,178.00	5,933.85	603.7%
66900 · Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
Total Expense	70,381.48	84,161.04	-13,779.56	83.6%
Net Ordinary Income	84,261.06	-78,822.68	163,083.74	-106.9%
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	84,261.06	-78,822.68	163,083.74	-106.9%

Flagler Estates Road and Water Control District

06/12/20

Profit & Loss Budget vs. Actual

Accrual Basis

October 2019 through May 2020

	Oct '19 - May 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	719,218.02	710,143.94	9,074.08	101.3%
33825 · Excess Fees - St Johns County	27,675.25	0.00	27,675.25	100.0%
34190 · Culvert Permit Fees	878.75	667.20	211.55	131.7%
34195 · Culvert Installation - Packages	56,923.70	36,666.64	20,257.06	155.2%
34196 · Maintenance, Repairs & Damages	642.11	450.00	192.11	142.7%
34197 · Copies, Maps and Other	155.00	66.64	88.36	232.6%
34199 · Move On/Off Permit	2,065.62	672.93	1,392.69	307.0%
36110 · Interest Earned Capital City	958.19	1,018.20	-60.01	94.1%
36120 · Interest Earned - SBA	1,207.80	755.17	452.63	159.9%
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	9,332.60	133.36	9,199.24	6,998.1%
Total Income	820,591.13	750,667.42	69,923.71	109.3%
Gross Profit	820,591.13	750,667.42	69,923.71	109.3%
Expense				
51000 · Personal Services	387,650.26	374,730.63	12,919.63	103.4%
53000 · Operating Expenses	175,874.30	206,935.43	-31,061.13	85.0%
56000 · Capital Outlay	176,453.42	81,640.00	94,813.42	216.1%
57000 · Debt Service	-62.72	0.00	-62.72	100.0%
6560 · Payroll Expenses	380.00			
66900 · Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
Total Expense	740,295.26	663,306.06	76,989.20	111.6%
Net Ordinary Income	80,295.87	87,361.36	-7,065.49	91.9%
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	80,295.87	87,361.36	-7,065.49	91.9%

FERWCD - Capital Projects Fund Balance Sheet Prev Year Comparison

06/12/20

Accrual Basis

As of May 31, 2020

	<u>May 31, 20</u>	<u>May 31, 19</u>
ASSETS		
Current Assets		
Checking/Savings		
10120 · CCB Capital Improvement Fund	229,445.35	228,035.49
Total Checking/Savings	229,445.35	228,035.49
Other Current Assets		
12000 · Due From General Fund	35,609.51	-0.16
Total Other Current Assets	35,609.51	-0.16
Total Current Assets	265,054.86	228,035.33
TOTAL ASSETS	<u>265,054.86</u>	<u>228,035.33</u>
LIABILITIES & EQUITY		
Equity		
32000 · Retained Earnings-Fund Balance	264,665.06	290,461.95
Net Income	389.80	-62,426.62
Total Equity	265,054.86	228,035.33
TOTAL LIABILITIES & EQUITY	<u>265,054.86</u>	<u>228,035.33</u>

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

	<u>May 20</u>	<u>Oct '19 - May 20</u>
Ordinary Income/Expense		
Income		
31125 · CIP Assessment Collections	35,949.61	176,539.64
36120 · Interest Income - CCB	8.86	222.83
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Total Income	35,958.47	176,762.47
Expense		
55230 · SJC - Collection Exp	-122.05	-3,108.70
55235 · SJC Assessment Discount	102.46	818.36
55275 · Collection Expense	359.69	-1,118.59
56460 · Paving and Stabilization	0.00	179,781.60
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Total Expense	340.10	176,372.67
Net Ordinary Income	<hr/>	<hr/>
	35,618.37	389.80
Net Income	<hr/> <hr/>	<hr/> <hr/>
	35,618.37	389.80