

Flagler Estates Road and Water Control District

03/19/26

Profit & Loss

Accrual Basis

January 2026

	Jan 26
Ordinary Income/Expense	
Income	
31125 · Taxes - St Johns County	484,684.16
34190 · Culvert Permit Fees	1,200.00
34195 · Culvert Installation - Packages	22,559.92
36110 · Interest Earned Capital City	1,915.98
36120 · Interest Earned - SBA	458.78
36990 · Miscellaneous Revenues	88.48
Total Income	510,907.32
Gross Profit	510,907.32
Expense	
51000 · Personal Services	
51100 · Supervisors Fees	101.25
51200 · Salary and Wages	37,748.98
51210 · Vacation	15,980.73
51220 · Sick	286.75
51230 · Holiday	10,104.40
51240 · Payroll expenses	285.60
52100 · FICA Taxes	3,980.67
52150 · Payroll Taxes - Medicare	930.96
52200 · Retirement	125.00
52300 · Life and Health Insurance	13,448.21
52400 · Unemployment Compensation	1,136.94
Total 51000 · Personal Services	84,129.49
53000 · Operating Expenses	
53154 · Legal	2,333.33
54000 · Travel & Per Diem	561.63
54100 · Telephone	546.12
54252 · Fuel & Oil	7,724.75
54300 · Utilities	447.46
54600 · Shop Expense	8,888.42
54659 · Equipment Maintenance	
54660 · Computers	27.58
Total 54659 · Equipment Maintenance	27.58
55154 · Facility Maintenance & Repairs	95.00
55459 · Other Current Charges	501.65
Total 53000 · Operating Expenses	21,125.94
Total Expense	105,255.43
Net Ordinary Income	405,651.89
Net Income	405,651.89

Flagler Estates Road and Water Control District

03/19/26

Profit & Loss YTD Comparison

Accrual Basis

January 2026

	Jan 26	Oct '25 - Jan 26
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	484,684.16	1,018,911.76
34190 · Culvert Permit Fees	1,200.00	3,800.00
34195 · Culvert Installation - Packages	22,559.92	87,961.92
34197 · Copies, Maps and Other	0.00	10.00
36110 · Interest Earned Capital City	1,915.98	6,206.07
36120 · Interest Earned - SBA	458.78	1,900.05
36132 · Interest Income - St Johns	0.00	136.50
36990 · Miscellaneous Revenues	88.48	177.84
Total Income	510,907.32	1,119,104.14
Gross Profit	510,907.32	1,119,104.14
Expense		
51000 · Personal Services		
51100 · Supervisors Fees	101.25	165.00
51200 · Salary and Wages	37,748.98	154,422.40
51210 · Vacation	15,980.73	24,039.26
51220 · Sick	286.75	856.59
51230 · Holiday	10,104.40	20,158.80
51240 · Payroll expenses	285.60	775.97
52100 · FICA Taxes	3,980.67	12,362.07
52150 · Payroll Taxes - Medicare	930.96	2,891.13
52200 · Retirement	125.00	40,125.00
52300 · Life and Health Insurance	13,448.21	53,792.84
52400 · Unemployment Compensation	1,136.94	1,281.25
52450 · Workers Compensation Insurance	0.00	25,849.00
Total 51000 · Personal Services	84,129.49	336,719.31
53000 · Operating Expenses		
53131 · Services - Engineering	0.00	632.50
53132 · Vegetation Control	0.00	18,054.41
53154 · Legal	2,333.33	9,333.32
53200 · Accounting	0.00	421.95
54000 · Travel & Per Diem	561.63	1,824.43
54100 · Telephone	546.12	3,684.48
54252 · Fuel & Oil	7,724.75	25,539.51
54300 · Utilities	447.46	1,944.14
54500 · Insurance	0.00	58,980.00
54600 · Shop Expense	8,888.42	30,865.98
54659 · Equipment Maintenance		
54660 · Computers	27.58	204.38
54659 · Equipment Maintenance - Other	0.00	656.10
Total 54659 · Equipment Maintenance	27.58	860.48
55152 · Office Supplies	0.00	428.19
55153 · Admin Fees, Licenses, Permits	0.00	300.00
55154 · Facility Maintenance & Repairs	95.00	256.00
55225 · Collection Expense-St Johns	0.00	151.06
55459 · Other Current Charges	501.65	1,871.42
Total 53000 · Operating Expenses	21,125.94	155,147.87
56000 · Capital Outlay		
56466 · Drainage Control	0.00	20,884.50
Total 56000 · Capital Outlay	0.00	20,884.50

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Accrual Basis

Flagler Estates Road and Water Control District
Profit & Loss YTD Comparison
January 2026

	<u>Jan 26</u>	<u>Oct '25 - Jan 26</u>
66900 · Reconciliation Discrepancies	0.00	0.45
Total Expense	105,255.43	512,752.13
Net Ordinary Income	405,651.89	606,352.01
Net Income	<u>405,651.89</u>	<u>606,352.01</u>

Flagler Estates Road and Water Control District

03/19/26

Balance Sheet

Accrual Basis

As of January 31, 2026

	<u>Jan 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	
10100 · Cash-CCB General Fund-5401	1,889,296.12
10105 · CCB Emergency Reserve-3101	107,667.62
10110 · CCB Operating Reserve-5601	216,739.63
10125 · Cash - State Board of Admin	140,148.42
10200 · Petty Cash	200.00
10000 · CASH - Other	<u>-4,553.48</u>
Total 10000 · CASH	<u>2,349,498.31</u>
Total Checking/Savings	<u>2,349,498.31</u>
Other Current Assets	
12001 · Audit Receivables	2,544.00
15500 · Prepaid Expenses	<u>603.36</u>
Total Other Current Assets	<u>3,147.36</u>
Total Current Assets	<u>2,352,645.67</u>
Fixed Assets	
16000 · Fixed Assets	
16600 · Equipment	<u>432,490.50</u>
Total 16000 · Fixed Assets	<u>432,490.50</u>
Total Fixed Assets	<u>432,490.50</u>
Other Assets	
15700 · Inventory	<u>52,643.00</u>
Total Other Assets	<u>52,643.00</u>
TOTAL ASSETS	<u><u>2,837,779.17</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	<u>-13,625.99</u>
Total Accounts Payable	<u>-13,625.99</u>
Other Current Liabilities	
2100 · Payroll Liabilities	37.73
21950 · Due to Capital Projects Fund	<u>104,187.70</u>
Total Other Current Liabilities	<u>104,225.43</u>
Total Current Liabilities	<u>90,599.44</u>
Total Liabilities	<u>90,599.44</u>
Equity	
27000 · Fund Balance - Reserved for Inv	52,643.00
27100 · Fund Balance - Undesignated	2,088,184.72
Net Income	<u>606,352.01</u>
Total Equity	<u>2,747,179.73</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,837,779.17</u></u>

**Flagler Estates Road and Water Control District
Balance Sheet Prev Year Comparison
As of January 31, 2026**

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03/19/26
Accrual Basis

	Jan 31, 26	Jan 31, 25	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
10000 · CASH	1,889,296.12	1,192,242.31	697,053.81	58.5%
10100 · Cash-CCB General Fund-5401	107,667.62	104,822.31	2,845.31	2.7%
10105 · CCB Emergency Reserve-3101	216,739.63	215,442.10	1,297.53	0.6%
10110 · CCB Operating Reserve-5601	140,148.42	134,235.17	5,913.25	4.4%
10125 · Cash - State Board of Admin	200.00	200.00	0.00	0.0%
10200 · Petty Cash	-4,553.48	10,031.31	-14,584.79	-145.4%
10000 · CASH - Other				
Total 10000 · CASH	2,349,498.31	1,656,973.20	692,525.11	41.8%
Total Checking/Savings	2,349,498.31	1,656,973.20	692,525.11	41.8%
Other Current Assets				
12001 · Audit Receivables	2,544.00	2,544.00	0.00	0.0%
12005 · Due From CIP	0.00	-71,409.42	71,409.42	100.0%
15500 · Prepaid Expenses	603.36	603.36	0.00	0.0%
Total Other Current Assets	3,147.36	-68,262.06	71,409.42	104.6%
Total Current Assets	2,352,645.67	1,588,711.14	763,934.53	48.1%
Fixed Assets				
16000 · Fixed Assets				
16600 · Equipment	432,490.50	432,490.50	0.00	0.0%
Total 16000 · Fixed Assets	432,490.50	432,490.50	0.00	0.0%
Total Fixed Assets	432,490.50	432,490.50	0.00	0.0%
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	2,837,779.17	2,073,844.64	763,934.53	36.8%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
20200 · Accounts Payable	-13,625.99	-17,076.56	3,450.57	20.2%
Total Accounts Payable	-13,625.99	-17,076.56	3,450.57	20.2%
Other Current Liabilities				
2100 · Payroll Liabilities	37.73	3,014.26	-2,976.53	-98.8%

**Flagler Estates Road and Water Control District
Balance Sheet Prev Year Comparison
As of January 31, 2026**

	Jan 31, 26	Jan 31, 25	\$ Change	% Change
21850 - Unemployment Taxes Payable	0.00	-136.09	136.09	100.0%
21950 - Due to Capital Projects Fund	104,187.70	32,778.28	71,409.42	217.9%
Total Other Current Liabilities	104,225.43	35,656.45	68,568.98	192.3%
Total Current Liabilities	90,599.44	18,579.89	72,019.55	387.6%
Total Liabilities	90,599.44	18,579.89	72,019.55	387.6%
Equity				
27000 - Fund Balance - Reserved for Inv	52,643.00	52,643.00	0.00	0.0%
27100 - Fund Balance - Undesignated	2,088,184.72	2,134,650.95	-46,466.23	-2.2%
Net Income	606,352.01	-132,029.20	738,381.21	559.3%
Total Equity	2,747,179.73	2,055,264.75	691,914.98	33.7%
TOTAL LIABILITIES & EQUITY	2,837,779.17	2,073,844.64	763,934.53	36.8%