

**Flagler Estates Road and Water Control District**  
**Balance Sheet**  
**As of September 30, 2025**

Sep 30, 25

<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>10000 · CASH</b>	
10100 · Cash-CCB General Fund-5401	1,286,751.94
10105 · CCB Emergency Reserve-3101	106,043.77
10110 · CCB Operating Reserve-5601	216,300.85
10125 · Cash - State Board of Admin	138,248.37
10200 · Petty Cash	200.00
10000 · CASH - Other	10,031.31
<b>Total 10000 · CASH</b>	<b>1,757,576.24</b>
<b>Total Checking/Savings</b>	<b>1,757,576.24</b>
<b>Other Current Assets</b>	
12001 · Audit Receivables	2,544.00
15500 · Prepaid Expenses	603.36
<b>Total Other Current Assets</b>	<b>3,147.36</b>
<b>Total Current Assets</b>	<b>1,760,723.60</b>
<b>Fixed Assets</b>	
<b>16000 · Fixed Assets</b>	
16600 · Equipment	432,490.50
<b>Total 16000 · Fixed Assets</b>	<b>432,490.50</b>
<b>Total Fixed Assets</b>	<b>432,490.50</b>
<b>Other Assets</b>	
15700 · Inventory	52,643.00
<b>Total Other Assets</b>	<b>52,643.00</b>
<b>TOTAL ASSETS</b>	<b>2,245,857.10</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
<b>20200 · Accounts Payable</b>	<b>-0.30</b>
<b>Total Accounts Payable</b>	<b>-0.30</b>
<b>Other Current Liabilities</b>	
2100 · Payroll Liabilities	841.98
21950 · Due to Capital Projects Fund	104,187.70
<b>Total Other Current Liabilities</b>	<b>105,029.68</b>
<b>Total Current Liabilities</b>	<b>105,029.38</b>
<b>Total Liabilities</b>	<b>105,029.38</b>
<b>Equity</b>	
27000 · Fund Balance - Reserved for Inv	52,643.00
27100 · Fund Balance - Undesignated	2,134,650.95
Net Income	-46,466.23
<b>Total Equity</b>	<b>2,140,827.72</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,245,857.10</b>

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11/13/25

Accrual Basis

**Flagler Estates Road and Water Control District**  
**Profit & Loss**  
**September 2025**

	<b>Sep 25</b>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
34190 · Culvert Permit Fees	800.00
34195 · Culvert Installation - Packages	20,624.00
36110 · Interest Earned Capital City	1,507.63
36120 · Interest Earned - SBA	495.40
36990 · Miscellaneous Revenues	2,864.06
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<b>Total Income</b>	<b>26,291.09</b>
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<b>Gross Profit</b>	<b>26,291.09</b>
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<b>Expense</b>	
<b>51000 · Personal Services</b>	
51100 · Supervisors Fees	50.00
51200 · Salary and Wages	35,300.20
51210 · Vacation	1,456.45
51220 · Sick	0.00
51230 · Holiday	4,992.20
51240 · Payroll expenses	100.00
52100 · FICA Taxes	2,589.40
52150 · Payroll Taxes - Medicare	605.58
52300 · Life and Health Insurance	26,896.42
52400 · Unemployment Compensation	<hr/> 75.25
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<b>Total 51000 · Personal Services</b>	<b>72,065.50</b>
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<b>53000 · Operating Expenses</b>	
53131 · Services - Engineering	232.50
53154 · Legal	2,333.33
54000 · Travel & Per Diem	421.40
54100 · Telephone	546.12
54252 · Fuel & Oil	7,192.50
54300 · Utilities	576.03
54600 · Shop Expense	5,227.72
54659 · Equipment Maintenance	1,844.18
55152 · Office Supplies	118.91
55153 · Admin Fees, Licenses, Permits	3,500.00
55459 · Other Current Charges	<hr/> 550.73
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<b>Total 53000 · Operating Expenses</b>	<b>22,543.42</b>
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<b>56000 · Capital Outlay</b>	
56466 · Drainage Control	<hr/> 36,889.30
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<b>Total 56000 · Capital Outlay</b>	<b>36,889.30</b>
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<b>Total Expense</b>	<b>131,498.22</b>
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<b>Net Ordinary Income</b>	<b>-105,207.13</b>
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<b>Net Income</b>	<b>-105,207.13</b>
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**Flagler Estates Road and Water Control District**  
**Balance Sheet**  
**As of October 31, 2025**

Oct 31, 25

<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
10000 · CASH	
10100 · Cash-CCB General Fund-5401	1,099,860.24
10105 · CCB Emergency Reserve-3101	106,201.62
10110 · CCB Operating Reserve-5601	216,412.10
10125 · Cash - State Board of Admin	138,749.57
10200 · Petty Cash	200.00
10000 · CASH - Other	10,031.31
Total 10000 · CASH	<u>1,571,454.84</u>
Total Checking/Savings	<u>1,571,454.84</u>
Other Current Assets	
12001 · Audit Receivables	2,544.00
15500 · Prepaid Expenses	603.36
Total Other Current Assets	<u>3,147.36</u>
Total Current Assets	<u>1,574,602.20</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>
<b>TOTAL ASSETS</b>	<b><u>2,059,735.70</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	<u>-0.30</u>
Total Accounts Payable	<u>-0.30</u>
Other Current Liabilities	
2100 · Payroll Liabilities	631.00
21950 · Due to Capital Projects Fund	104,187.70
Total Other Current Liabilities	<u>104,818.70</u>
Total Current Liabilities	<u>104,818.40</u>
Total Liabilities	<u>104,818.40</u>
Equity	
27000 · Fund Balance - Reserved for Inv	52,643.00
27100 · Fund Balance - Undesignated	2,088,184.72
Net Income	-185,910.42
Total Equity	<u>1,954,917.30</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>2,059,735.70</u></b>

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Accrual Basis

**Flagler Estates Road and Water Control District**  
**Profit & Loss**  
**October 2025**

Oct 25

Ordinary Income/Expense		Oct 25
Income		
31125 · Taxes - St Johns County		9,510.86
34190 · Culvert Permit Fees		2,000.00
34195 · Culvert Installation - Packages		15,471.00
34197 · Copies, Maps and Other		10.00
36110 · Interest Earned Capital City		1,388.21
36120 · Interest Earned - SBA		501.20
36132 · Interest Income - St Johns		136.50
36990 · Miscellaneous Revenues		89.36
<b>Total Income</b>		<b>29,107.13</b>
Gross Profit		29,107.13
Expense		
51000 · Personal Services		
51100 · Supervisors Fees		38.75
51200 · Salary and Wages		44,929.99
51210 · Vacation		3,574.70
51220 · Sick		569.84
51230 · Holiday		2,496.10
51240 · Payroll expenses		310.37
52100 · FICA Taxes		3,195.59
52150 · Payroll Taxes - Medicare		747.38
52200 · Retirement		40,000.00
52300 · Life and Health Insurance		13,448.21
52400 · Unemployment Compensation		67.08
52450 · Workers Compensation Insurance		25,849.00
<b>Total 51000 · Personal Services</b>		<b>135,227.01</b>
53000 · Operating Expenses		
53131 · Services - Engineering		402.50
53132 · Vegetation Control		4,496.97
53154 · Legal		2,333.33
53200 · Accounting		421.95
54000 · Travel & Per Diem		505.40
54100 · Telephone		546.12
54252 · Fuel & Oil		7,126.55
54300 · Utilities		525.27
54500 · Insurance		58,980.00
54600 · Shop Expense		3,252.62
54659 · Equipment Maintenance		
54660 · Computers		48.45
54659 · Equipment Maintenance - Other		305.94
<b>Total 54659 · Equipment Maintenance</b>		<b>354.39</b>
55152 · Office Supplies		96.43
55153 · Admin Fees, Licenses, Permits		175.00
55154 · Facility Maintenance & Repairs		95.00
55459 · Other Current Charges		479.01
<b>Total 53000 · Operating Expenses</b>		<b>79,790.54</b>
<b>Total Expense</b>		<b>215,017.55</b>
<b>Net Ordinary Income</b>		<b>-185,910.42</b>
<b>Net Income</b>		<b>-185,910.42</b>