

Flagler Estates Road and Water Control District

Balance Sheet

As of September 30, 2025

	Sep 30, 25
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	
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
Total 10000 · CASH	1,757,576.24
Total Checking/Savings	1,757,576.24
Other Current Assets	
12001 · Audit Receivables	2,544.00
15500 · Prepaid Expenses	603.36
Total Other Current Assets	3,147.36
Total Current Assets	1,760,723.60
Fixed Assets	
16000 · Fixed Assets	
16600 · Equipment	432,490.50
Total 16000 · Fixed Assets	432,490.50
Total Fixed Assets	432,490.50
Other Assets	
15700 · Inventory	52,643.00
Total Other Assets	52,643.00
TOTAL ASSETS	2,245,857.10
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	-0.30
Total Accounts Payable	-0.30
Other Current Liabilities	
2100 · Payroll Liabilities	841.98
21950 · Due to Capital Projects Fund	104,187.70
Total Other Current Liabilities	105,029.68
Total Current Liabilities	105,029.38
Total Liabilities	105,029.38
Equity	
27000 · Fund Balance - Reserved for Inv	52,643.00
27100 · Fund Balance - Undesignated	2,134,650.95
Net Income	-46,466.23
Total Equity	2,140,827.72
TOTAL LIABILITIES & EQUITY	2,245,857.10

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Accrual Basis

Flagler Estates Road and Water Control District

Profit & Loss

September 2025

	Sep 25
Ordinary Income/Expense	
Income	
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
Total Income	26,291.09
Gross Profit	26,291.09
Expense	
51000 · Personal Services	
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	75.25
Total 51000 · Personal Services	72,065.50
53000 · Operating Expenses	
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	550.73
Total 53000 · Operating Expenses	22,543.42
56000 · Capital Outlay	
56466 · Drainage Control	36,889.30
Total 56000 · Capital Outlay	36,889.30
Total Expense	131,498.22
Net Ordinary Income	-105,207.13
Net Income	-105,207.13

Flagler Estates Road and Water Control District

Balance Sheet

As of October 31, 2025

	Oct 31, 25
ASSETS	
Current Assets	
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	1,571,454.84
Total Checking/Savings	1,571,454.84
Other Current Assets	
12001 · Audit Receivables	2,544.00
15500 · Prepaid Expenses	603.36
Total Other Current Assets	3,147.36
Total Current Assets	1,574,602.20
Fixed Assets	
16000 · Fixed Assets	
16600 · Equipment	432,490.50
Total 16000 · Fixed Assets	432,490.50
Total Fixed Assets	432,490.50
Other Assets	
15700 · Inventory	52,643.00
Total Other Assets	52,643.00
TOTAL ASSETS	2,059,735.70
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	-0.30
Total Accounts Payable	-0.30
Other Current Liabilities	
2100 · Payroll Liabilities	631.00
21950 · Due to Capital Projects Fund	104,187.70
Total Other Current Liabilities	104,818.70
Total Current Liabilities	104,818.40
Total Liabilities	104,818.40
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	1,954,917.30
TOTAL LIABILITIES & EQUITY	2,059,735.70

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Accrual Basis

Flagler Estates Road and Water Control District

Profit & Loss

October 2025

	Oct 25
Ordinary Income/Expense	
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
Total Income	29,107.13
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
Total 51000 · Personal Services	135,227.01
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
Total 54659 · Equipment Maintenance	354.39
55152 · Office Supplies	96.43
55153 · Admin Fees, Licenses, Permits	175.00
55154 · Facility Maintenance & Repairs	95.00
55459 · Other Current Charges	479.01
Total 53000 · Operating Expenses	79,790.54
Total Expense	215,017.55
Net Ordinary Income	-185,910.42
Net Income	-185,910.42