

ASSETS		JUL 23, 25	
Current Assets			
Checking/Savings			
10000 · CASH			
10100 · Cash-CCB General Fund-5401			
10105 · CCB Emergency Reserve-3101			
10110 · CCB Operating Reserve-5601			
10125 · Cash - State Board of Admin			
10200 · Petty Cash			
10000 · CASH - Other			
Total 10000 · CASH		2,024,273.10	
Total Checking/Savings		2,024,273.10	
Other Current Assets			
12001 · Audit Receivables			
15500 · Prepaid Expenses			
Total Other Current Assets		3,147.36	
Total Current Assets		2,027,420.46	
Fixed Assets			
16000 · Fixed Assets			
16600 · Equipment			
Total 16000 · Fixed Assets		432,490.50	
Total Fixed Assets		432,490.50	
Other Assets			
15700 · Inventory			
Total Other Assets		52,643.00	
TOTAL ASSETS		2,512,553.96	
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
20200 · Accounts Payable			
Total Accounts Payable		-0.30	
Other Current Liabilities			
2100 · Payroll Liabilities			
21950 · Due to Capital Projects Fund			
Total Other Current Liabilities		102,867.91	
Total Current Liabilities		102,867.61	
Total Liabilities		102,867.61	
Equity			
27000 · Fund Balance - Reserved for Inv			
27100 · Fund Balance - Undesignated			
Net Income			
Total Equity		2,409,686.35	
TOTAL LIABILITIES & EQUITY		2,512,553.96	

Flagler Estates Road and Water Control District Profit & Loss Prev Year Comparison October 1, 2024 through July 23, 2025

07/23/25
Accrual Basis

8:49 AM

Ordinary Income/Expense		Income	
		Oct 1, '24 - Jul 23, 25	Oct 1, '23 - Jul 23, 24
31125 - Taxes - St Johns County	1,668,438.62	1,258,604.79	
33825 - Excess Fees - St Johns County	0.00	6,202.28	
34190 - Culvert Permit Fees	8,610.00	7,200.00	
34195 - Culvert Installation - Packages	312,257.50	300,039.50	
34196 - Maintenance, Repairs & Damages	0.00	269.00	
34197 - Copies, Maps and Other	0.00	20.00	
34199 - Move On/Off Permit	2,285.00	3,600.00	
36110 - Interest Earned Capital City	14,549.51	15,667.53	
36120 - Interest Earned - SBA	4,623.62	13,638.68	
36990 - Miscellaneous Revenues	2,692.10	5,822.62	
Total Income		2,170,176.07	1,613,271.04
Gross Profit		2,170,176.07	1,613,271.04
Expense			
51100 - Personal Services	481.25	668.75	
51200 - Salary and Wages	364,560.08	373,062.33	
51210 - Vacation	28,975.19	35,932.84	
51220 - Sick	6,924.27	6,845.55	
51230 - Holiday	31,562.90	24,819.20	
51240 - Payroll expenses	4,649.53	1,040.00	
52100 - FICA Taxes	26,827.88	27,321.97	
52150 - Payroll Taxes - Medicare	6,274.26	6,389.84	
52200 - Retirement	0.00	70,000.00	
52300 - Life and Health Insurance	113,064.86	101,862.28	
52400 - Unemployment Compensation	1,649.78	1,581.51	
52450 - Workers Compensation Insurance	0.00	28,168.00	
52460 - Drug & Alcohol Testing	0.00	105.00	
51000 - Personal Services - Other	0.00	32.13	
Total 51000 - Personal Services		584,970.00	677,829.40
53000 - Operating Expenses	13,105.00	4,125.00	
53131 - Services - Engineering	15,189.78	36,713.87	
53132 - Vegetation Control	20,999.97	23,333.30	
53154 - Legal	110.08	0.00	
53155 - Legal Advertisement	3,645.56	15,808.79	
53200 - Accounting	21,970.00	3,944.36	
53225 - Auditing	4,066.68	4,502.83	
54000 - Travel & Per Diem	8,262.28	6,293.99	
54100 - Telephone	0.00	6,991.98	
54251 - Postage	53,400.91	69,068.67	
54252 - Fuel & Oil	4,105.19	4,384.79	
54300 - Utilities	2,447.67	54,768.65	
54500 - Insurance	824,539.72	61,953.30	
54600 - Shop Expense	189.86		
54659 - Equipment Maintenance	7,034.04	8,397.13	
54660 - Computers		19,900.82	
54659 - Equipment Maintenance - Other			
Total 54659 - Equipment Maintenance		7,223.90	28,297.95

Flagler Estates Road and Water Control District
Profit & Loss Prev Year Comparison
October 1, 2024 through July 23, 2025

8:49 AM
07/23/25
Accrual Basis

Oct 1, '24 - Jul 23, 25		Oct 1, '23 - Jul 23, 24	
55152 • Office Supplies		1,182.22	
55153 • Admin Fees, Licenses, Permits		3,792.40	
55154 • Facility Maintenance & Repairs		814.17	
55155 • Publishing & Printing		0.00	
55225 • Collection Expense-St Johns		11,618.02	
55230 • Collection Discounts - SJC		31,247.67	
55275 • Collection Expense - SJPA		12,401.86	
55459 • Other Current Charges		8,755.78	
53000 • Operating Expenses - Other		30,654.41	
Total 53000 • Operating Expenses		420,654.01	
56000 • Capital Outlay		133,792.40	
56466 • Drainage Control		85,876.64	
56467 • Road repairs		2,348.90	
56468 • Signage		222,017.94	
Total 56000 • Capital Outlay		343,840.50	
57000 • Debt Service		-136.04	
57472 • Interest Payments		1,871.18	
Total 57000 • Debt Service		-136.04	
66900 • Reconciliation Discrepancies		1,871.18	
Total Expense		1,322,373.53	
Net Ordinary Income		290,897.51	
Net Income		290,897.51	

Flagler Estates Road and Water Control District Profit & Loss Prev Year Comparison October 1, 2024 through July 23, 2025

8:49 AM
07/23/25
Accrual Basis

Ordinary Income/Expense			
Income			
31125	Taxes - St Johns County	409,833.83	32.6%
33825	Excess Fees - St Johns County	-6,202.28	-100.0%
34190	Culvert Permit Fees	1,410.00	19.6%
34195	Culvert Installation - Packages	12,218.00	4.1%
34196	Maintenance, Repairs & Damages	-269.00	-100.0%
34197	Copies, Maps and Other	-20.00	-100.0%
34199	Move On/Off Permit	-1,315.00	-36.5%
36110	Interest Earned Capital City	-1,118.02	-7.1%
36120	Interest Earned - SBA	-9,015.06	-66.1%
36132	Interest Income - St Johns	150,897.10	2,591.6%
36990	Miscellaneous Revenues	485.46	22.0%
Total Income		556,905.03	34.5%
Gross Profit		556,905.03	34.5%
Expense			
51100	Personal Services	-187.50	-28.0%
51200	Salary and Wages	-8,502.25	-2.3%
51210	Vacation	-6,957.65	-19.4%
51220	Sick	78.72	1.2%
51230	Holiday	6,743.70	27.2%
51240	Payroll expenses	3,609.53	347.1%
52100	FICA Taxes	-494.09	-1.8%
52150	Payroll Taxes - Medicare	-115.58	-1.8%
52200	Retirement	-70,000.00	-100.0%
52300	Life and Health Insurance	11,202.58	11.0%
52400	Unemployment Compensation	68.27	4.3%
52450	Workers Compensation Insurance	-28,168.00	-100.0%
52460	Drug & Alcohol Testing	-105.00	-100.0%
51000	Personal Services - Other	-32.13	-100.0%
Total 51000 - Personal Services		-92,859.40	-13.7%
53000	Operating Expenses		
53131	Services - Engineering	8,980.00	217.7%
53132	Vegetation Control	-21,524.09	-58.6%
53154	Legal	-2,333.33	-10.0%
53155	Legal Advertisement	110.08	100.0%
53200	Accounting	-12,163.23	-76.9%
53225	Auditing	18,025.64	457.0%
54000	Travel & Per Diem	-436.15	-9.7%
54100	Telephone	1,968.29	31.3%
54251	Postage	-6,991.98	-100.0%
54252	Fuel & Oil	-15,667.76	-22.7%
54300	Utilities	-279.60	-6.4%
54500	Insurance	-52,320.98	-95.5%
54600	Shop Expense	762,586.42	1,230.9%
54659	Equipment Maintenance		
54660	Computers	-8,207.27	-97.7%
54659	Equipment Maintenance - Other	-12,866.78	-64.7%
Total 54659 - Equipment Maintenance		-21,074.05	-74.5%

Flagler Estates Road and Water Control District
Profit & Loss Prev Year Comparison
October 1, 2024 through July 23, 2025

8:49 AM
07/23/25
Accrual Basis

\$ Change		% Change	
55152 • Office Supplies	-245.39	-20.8%	
55153 • Admin Fees, Licenses, Permits	-2,405.15	-63.4%	
55154 • Facility Maintenance & Repairs	-341.17	-41.9%	
55155 • Publishing & Printing	7,516.96	100.0%	
55225 • Collection Expense-St Johns	-9,803.94	-84.4%	
55230 • Collection Discounts - SJC	-24,352.68	-77.9%	
55275 • Collection Expense - SJPA	3,102.67	25.0%	
55459 • Other Current Charges	-4,276.71	-48.8%	
53000 • Operating Expenses - Other	-29,618.60	-96.6%	
Total 53000 • Operating Expenses	598,455.25	142.3%	
56000 • Capital Outlay	-2,091.90	-1.6%	
56466 • Drainage Control	126,263.36	147.0%	
56467 • Road repairs	-2,348.90	-100.0%	
56468 • Signage			
Total 56000 • Capital Outlay	121,822.56	54.9%	
57000 • Debt Service	-2,007.22	-107.3%	
57472 • Interest Payments			
Total 57000 • Debt Service	-2,007.22	-107.3%	
66900 • Reconciliation Discrepancies	-1.05	-105.0%	
Total Expense	625,410.14	47.3%	
Net Ordinary Income	-68,505.11	-23.6%	
Net Income	-68,505.11	-23.6%	

Flagler Estates Road and Water Control District Balance Sheet Prev Year Comparison As of July 23, 2025

	Jul 23, 25	Jul 23, 24	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
10000 · CASH				
10100 · Cash-CCB General Fund-5401	1,555,767.24	1,209,648.99	346,118.25	28.6%
10105 · CCB Emergency Reserve-3101	105,578.79	459,106.83	-353,528.04	-77.0%
10110 · CCB Operating Reserve-5601	215,973.98	214,601.87	1,372.11	0.6%
10125 · Cash - State Board of Admin	136,721.78	129,707.92	7,013.86	5.4%
10200 · Petty Cash	200.00	200.00	0.00	0.0%
10000 · CASH - Other	10,031.31	10,031.31	0.00	0.0%
Total 10000 · CASH	2,024,273.10	2,023,296.92	976.18	0.1%
Total Checking/Savings	2,024,273.10	2,023,296.92	976.18	0.1%
Other Current Assets				
12001 · Audit Receivables	2,544.00	0.00	2,544.00	100.0%
12200 · DUE FROM EMPLOYEE	0.00	1,506.03	-1,506.03	-100.0%
15500 · Prepaid Expenses	603.36	0.00	603.36	100.0%
Total Other Current Assets	3,147.36	1,506.03	1,641.33	109.0%
Total Current Assets	2,027,420.46	2,024,802.95	2,617.51	0.1%
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	2,512,553.96	2,509,936.45	2,617.51	0.1%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
20200 · Accounts Payable	-0.30	46,543.57	-46,543.87	-100.0%
Total Accounts Payable	-0.30	46,543.57	-46,543.87	-100.0%
Other Current Liabilities				
2100 · Payroll Liabilities	-1,319.79	-20.77	-1,299.02	-6,254.3%

Flagler Estates Road and Water Control District
Balance Sheet Prev Year Comparison
As of July 23, 2025

	Jul 23, 25	Jul 23, 24	\$ Change	% Change
21800 · FICA & Withholding Payable	0.00	-838.44	838.44	100.0%
21950 · Due to Capital Projects Fund	104,187.70	-35,932.89	140,120.59	390.0%
Total Other Current Liabilities	102,867.91	-36,792.10	139,660.01	379.6%
Total Current Liabilities	102,867.61	9,751.47	93,116.14	954.9%
Total Liabilities	102,867.61	9,751.47	93,116.14	954.9%
Equity				
27000 · Fund Balance - Reserved for Inv	52,643.00	52,643.00	0.00	0.0%
27100 · Fund Balance - Undesignated	2,134,650.95	2,156,644.47	-21,993.52	-1.0%
Net Income	222,392.40	290,897.51	-68,505.11	-23.6%
Total Equity	2,409,686.35	2,500,184.98	-90,498.63	-3.6%
TOTAL LIABILITIES & EQUITY	2,512,553.96	2,509,936.45	2,617.51	0.1%