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Accrual Basis

Flagler Estates Road and Water Control District

Balance Sheet

As of August 31, 2025

	Aug 31, 25
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	
10100 · Cash-CCB General Fund-5401	1,387,747.28
10105 · CCB Emergency Reserve-3101	105,892.07
10110 · CCB Operating Reserve-5601	216,194.20
10125 · Cash - State Board of Admin	137,752.97
10200 · Petty Cash	200.00
10000 · CASH - Other	10,031.31
Total 10000 · CASH	1,857,817.83
Total Checking/Savings	1,857,817.83
Other Current Assets	
12001 · Audit Receivables	2,544.00
15500 · Prepaid Expenses	603.36
Total Other Current Assets	3,147.36
Total Current Assets	1,860,965.19
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	2,346,098.69
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	-0.30
Total Accounts Payable	-0.30
Other Current Liabilities	
2100 · Payroll Liabilities	-4,123.56
21950 · Due to Capital Projects Fund	104,187.70
Total Other Current Liabilities	100,064.14
Total Current Liabilities	100,063.84
Total Liabilities	100,063.84
Equity	
27000 · Fund Balance - Reserved for Inv	52,643.00
27100 · Fund Balance - Undesignated	2,134,650.95
Net Income	58,740.90
Total Equity	2,246,034.85
TOTAL LIABILITIES & EQUITY	2,346,098.69

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Accrual Basis

Flagler Estates Road and Water Control District
Profit & Loss
August 2025

	Aug 25
Ordinary Income/Expense	
Income	
34190 · Culvert Permit Fees	200.00
34195 · Culvert Installation - Packages	43,928.00
36110 · Interest Earned Capital City	1,714.53
36120 · Interest Earned - SBA	515.62
Total Income	46,358.15
Gross Profit	46,358.15
Expense	
51000 · Personal Services	
51100 · Supervisors Fees	68.75
51200 · Salary and Wages	38,745.50
51210 · Vacation	729.30
51220 · Sick	1,220.35
51230 · Holiday	0.00
51240 · Payroll expenses	343.70
52100 · FICA Taxes	2,540.34
52150 · Payroll Taxes - Medicare	594.12
52300 · Life and Health Insurance	11,709.69
52400 · Unemployment Compensation	60.36
Total 51000 · Personal Services	56,012.11
53000 · Operating Expenses	
53131 · Services - Engineering	570.00
53132 · Vegetation Control	8,987.58
53154 · Legal	2,333.33
54000 · Travel & Per Diem	421.40
54100 · Telephone	711.86
54252 · Fuel & Oil	4,782.13
54300 · Utilities	567.53
54600 · Shop Expense	3,267.20
54659 · Equipment Maintenance	
54660 · Computers	23.98
54659 · Equipment Maintenance - Other	355.73
Total 54659 · Equipment Maintenance	379.71
55152 · Office Supplies	120.43
55153 · Admin Fees, Licenses, Permits	125.00
55154 · Facility Maintenance & Repairs	443.98
55459 · Other Current Charges	615.08
53000 · Operating Expenses - Other	3,468.22
Total 53000 · Operating Expenses	26,793.45
56000 · Capital Outlay	
56466 · Drainage Control	5,313.76
56467 · Road repairs	239,000.00
Total 56000 · Capital Outlay	244,313.76
Total Expense	327,119.32
Net Ordinary Income	-280,761.17
Net Income	-280,761.17

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Flagler Estates Road and Water Control District

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Profit & Loss YTD Comparison

Accrual Basis

August 2025

	Aug 25	Oct '24 - Aug 25
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	0.00	1,785,931.68
34190 · Culvert Permit Fees	200.00	9,210.00
34195 · Culvert Installation - Packages	43,928.00	375,027.50
34199 · Move On/Off Permit	0.00	2,285.00
36110 · Interest Earned Capital City	1,714.53	18,142.52
36120 · Interest Earned - SBA	515.62	5,654.81
36132 · Interest Income - St Johns	0.00	156,719.72
36990 · Miscellaneous Revenues	0.00	2,692.10
Total Income	46,358.15	2,355,663.33
Gross Profit	46,358.15	2,355,663.33
Expense		
51000 · Personal Services		
51100 · Supervisors Fees	68.75	637.50
51200 · Salary and Wages	38,745.50	422,751.88
51210 · Vacation	729.30	29,704.49
51220 · Sick	1,220.35	8,144.62
51230 · Holiday	0.00	31,562.90
51240 · Payroll expenses	343.70	5,043.23
52100 · FICA Taxes	2,540.34	30,578.26
52150 · Payroll Taxes - Medicare	594.12	7,151.37
52300 · Life and Health Insurance	11,709.69	124,774.55
52400 · Unemployment Compensation	60.36	1,714.00
Total 51000 · Personal Services	56,012.11	662,062.80
53000 · Operating Expenses		
53131 · Services - Engineering	570.00	13,675.00
53132 · Vegetation Control	8,987.58	24,177.36
53154 · Legal	2,333.33	23,333.30
53155 · Legal Advertisement	0.00	110.08
53200 · Accounting	0.00	3,645.56
53225 · Auditing	0.00	21,970.00
54000 · Travel & Per Diem	421.40	4,698.78
54100 · Telephone	711.86	8,974.14
54252 · Fuel & Oil	4,782.13	58,183.04
54300 · Utilities	567.53	4,672.72
54500 · Insurance	0.00	2,447.67
54600 · Shop Expense	3,267.20	827,806.92
54659 · Equipment Maintenance		
54660 · Computers	23.98	213.84
54659 · Equipment Maintenance - Other	355.73	7,389.77
Total 54659 · Equipment Maintenance	379.71	7,603.61
55152 · Office Supplies	120.43	1,057.26
55153 · Admin Fees, Licenses, Permits	125.00	1,637.71
55154 · Facility Maintenance & Repairs	443.98	916.98
55155 · Publishing & Printing	0.00	7,516.96
55225 · Collection Expense-St Johns	0.00	1,814.08
55230 · Collection Discounts - SJC	0.00	6,894.99
55275 · Collection Expense - SJPA	0.00	15,504.53
55459 · Other Current Charges	615.08	5,696.74
53000 · Operating Expenses - Other	3,468.22	4,504.03
Total 53000 · Operating Expenses	26,793.45	1,046,841.46
56000 · Capital Outlay		
56466 · Drainage Control	5,313.76	137,014.26
56467 · Road repairs	239,000.00	451,140.00
Total 56000 · Capital Outlay	244,313.76	588,154.26

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Accrual Basis

Flagler Estates Road and Water Control District
Profit & Loss YTD Comparison
August 2025

	Aug 25	Oct '24 - Aug 25
57000 · Debt Service		
57472 · Interest Payments	0.00	-136.04
Total 57000 · Debt Service	0.00	-136.04
66900 · Reconciliation Discrepancies	0.00	-0.05
Total Expense	327,119.32	2,296,922.43
Net Ordinary Income	-280,761.17	58,740.90
Net Income	-280,761.17	58,740.90