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

		Nov 30, 25
ASSETS		
Current Assets		
Checking/Savings		
10000 · CASH		
10100 · Cash-CCB General Fund-5401	1,269,119.89	
10105 · CCB Emergency Reserve-3101	106,353.50	
10110 · CCB Operating Reserve-5601	216,518.85	
10125 · Cash - State Board of Admin	139,220.43	
10200 · Petty Cash	200.00	
10000 · CASH - Other	10,031.31	
Total 10000 · CASH		1,741,443.98
Total Checking/Savings		1,741,443.98
Other Current Assets		
12001 · Audit Receivables		2,544.00
15500 · Prepaid Expenses		603.36
Total Other Current Assets		3,147.36
Total Current Assets		1,744,591.34
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		**2,229,724.84**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
20200 · Accounts Payable		929.85
Total Accounts Payable		929.85
Other Current Liabilities		
2100 · Payroll Liabilities		-284.67
21950 · Due to Capital Projects Fund		104,187.70
Total Other Current Liabilities		103,903.03
Total Current Liabilities		104,832.88
Total Liabilities		104,832.88
Equity		
27000 · Fund Balance - Reserved for Inv		52,643.00
27100 · Fund Balance - Undesignated		2,088,184.72
Net Income		-15,935.76
Total Equity		2,124,891.96
TOTAL LIABILITIES & EQUITY		**2,229,724.84**

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Accrual Basis

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

		Nov 25
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County		227,781.60
34190 · Culvert Permit Fees		200.00
34195 · Culvert Installation - Packages		36,032.00
36110 · Interest Earned Capital City		1,325.98
36120 · Interest Earned - SBA		470.86
Total Income		265,810.44
Gross Profit		265,810.44
Expense		
51000 · Personal Services		
51100 · Supervisors Fees	25.00	
51200 · Salary and Wages	37,199.13	
51210 · Vacation	2,065.83	
51220 · Sick	0.00	
51230 · Holiday	2,506.10	
51240 · Payroll expenses	180.00	
52100 · FICA Taxes	2,589.23	
52150 · Payroll Taxes - Medicare	605.54	
52300 · Life and Health Insurance	13,448.21	
52400 · Unemployment Compensation	27.39	
Total 51000 · Personal Services		58,646.43
53000 · Operating Expenses		
53131 · Services - Engineering	230.00	
53132 · Vegetation Control	13,557.44	
53154 · Legal	2,333.33	
54000 · Travel & Per Diem	421.40	
54100 · Telephone	2,046.12	
54300 · Utilities	514.26	
54600 · Shop Expense	12,089.38	
54659 · Equipment Maintenance		
54660 · Computers	23.98	
54659 · Equipment Maintenance - Other	191.88	
Total 54659 · Equipment Maintenance	215.86	
55152 · Office Supplies	94.93	
55153 · Admin Fees, Licenses, Permits	125.00	
55225 · Collection Expense-St Johns	151.06	
55459 · Other Current Charges	442.12	
Total 53000 · Operating Expenses		32,220.90
56000 · Capital Outlay		
56466 · Drainage Control	4,968.00	
Total 56000 · Capital Outlay		4,968.00
66900 · Reconciliation Discrepancies		0.45
Total Expense		95,835.78
Net Ordinary Income		169,974.66
Net Income		**169,974.66**

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

	Nov 25	Oct - Nov 25
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	227,781.60	237,292.46
34190 · Culvert Permit Fees	200.00	2,200.00
34195 · Culvert Installation - Packages	36,032.00	51,503.00
34197 · Copies, Maps and Other	0.00	10.00
36110 · Interest Earned Capital City	1,325.98	2,714.19
36120 · Interest Earned - SBA	470.86	972.06
36132 · Interest Income - St Johns	0.00	136.50
36990 · Miscellaneous Revenues	0.00	89.36
Total Income	265,810.44	294,917.57
Gross Profit	265,810.44	294,917.57
Expense		
51000 · Personal Services		
51100 · Supervisors Fees	25.00	63.75
51200 · Salary and Wages	37,199.13	82,129.12
51210 · Vacation	2,065.83	5,640.53
51220 · Sick	0.00	569.84
51230 · Holiday	2,506.10	5,002.20
51240 · Payroll expenses	180.00	490.37
52100 · FICA Taxes	2,589.23	5,784.82
52150 · Payroll Taxes - Medicare	605.54	1,352.92
52200 · Retirement	0.00	40,000.00
52300 · Life and Health Insurance	13,448.21	26,896.42
52400 · Unemployment Compensation	27.39	94.47
52450 · Workers Compensation Insurance	0.00	25,849.00
Total 51000 · Personal Services	58,646.43	193,873.44
53000 · Operating Expenses		
53131 · Services - Engineering	230.00	632.50
53132 · Vegetation Control	13,557.44	18,054.41
53154 · Legal	2,333.33	4,666.66
53200 · Accounting	0.00	421.95
54000 · Travel & Per Diem	421.40	926.80
54100 · Telephone	2,046.12	2,592.24
54252 · Fuel & Oil	0.00	7,126.55
54300 · Utilities	514.26	1,039.53
54500 · Insurance	0.00	58,980.00
54600 · Shop Expense	12,089.38	15,342.00
54659 · Equipment Maintenance		
54660 · Computers	23.98	72.43
54659 · Equipment Maintenance - Other	191.88	497.82
Total 54659 · Equipment Maintenance	215.86	570.25
55152 · Office Supplies	94.93	191.36
55153 · Admin Fees, Licenses, Permits	125.00	300.00
55154 · Facility Maintenance & Repairs	0.00	95.00
55225 · Collection Expense-St Johns	151.06	151.06
55459 · Other Current Charges	442.12	921.13
Total 53000 · Operating Expenses	32,220.90	112,011.44
56000 · Capital Outlay		
56466 · Drainage Control	4,968.00	4,968.00
Total 56000 · Capital Outlay	4,968.00	4,968.00

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

	Nov 25	Oct - Nov 25
66900 · Reconciliation Discrepancies	0.45	0.45
Total Expense	95,835.78	310,853.33
Net Ordinary Income	169,974.66	-15,935.76
Net Income	**169,974.66**	**-15,935.76**

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Accrual Basis

Flagler Estates Road and Water Control District
Balance Sheet Prev Year Comparison
As of November 30, 2025

	Nov 30, 25	Nov 30, 24	$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
10000 · CASH				
10100 · Cash-CCB General Fund-5401	1,269,119.89	1,249,914.96	19,204.93	1.5%
10105 · CCB Emergency Reserve-3101	106,353.50	104,510.64	1,842.86	1.8%
10110 · CCB Operating Reserve-5601	216,518.85	215,222.94	1,295.91	0.6%
10125 · Cash - State Board of Admin	139,220.43	133,189.29	6,031.14	4.5%
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	1,741,443.98	1,713,069.14	28,374.84	1.7%
Total Checking/Savings	1,741,443.98	1,713,069.14	28,374.84	1.7%
Other Current Assets				
12001 · Audit Receivables	2,544.00	0.00	2,544.00	100.0%
12005 · Due From CIP	0.00	-71,409.42	71,409.42	100.0%
15500 · Prepaid Expenses	603.36	0.00	603.36	100.0%
Total Other Current Assets	3,147.36	-71,409.42	74,556.78	104.4%
Total Current Assets	1,744,591.34	1,641,659.72	102,931.62	6.3%
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	**2,229,724.84**	**2,126,793.22**	**102,931.62**	**4.8%**
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
20200 · Accounts Payable	929.85	-222.38	1,152.23	518.1%
Total Accounts Payable	929.85	-222.38	1,152.23	518.1%
Other Current Liabilities				
2100 · Payroll Liabilities	-284.67	2,997.62	-3,282.29	-109.5%

Flagler Estates Road and Water Control District
Balance Sheet Prev Year Comparison
As of November 30, 2025

	Nov 30, 25	Nov 30, 24	$ Change	% Change
21950 · Due to Capital Projects Fund	104,187.70	32,778.28	71,409.42	217.9%
Total Other Current Liabilities	103,903.03	35,775.90	68,127.13	190.4%
Total Current Liabilities	104,832.88	35,553.52	69,279.36	194.9%
Total Liabilities	104,832.88	35,553.52	69,279.36	194.9%
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	-15,935.76	-96,054.25	80,118.49	83.4%
Total Equity	2,124,891.96	2,091,239.70	33,652.26	1.6%
TOTAL LIABILITIES & EQUITY	**2,229,724.84**	**2,126,793.22**	**102,931.62**	**4.8%**