

Flagler Estates Road and Water Control District
Balance Sheet
As of November 30, 2015

	<u>Nov 30, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	1,784,736.57
10126 · State Board of Admin - B Pool	-690.11
Total Checking/Savings	<u>1,784,046.46</u>
Other Current Assets	
15500 · Prepaid Expenses	33,474.00
Total Other Current Assets	<u>33,474.00</u>
Total Current Assets	<u>1,817,520.46</u>
Other Assets	
15700 · Inventory	34,815.23
Total Other Assets	<u>34,815.23</u>
TOTAL ASSETS	<u><u>1,852,335.69</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	-351.12
Total Accounts Payable	<u>-351.12</u>
Other Current Liabilities	
2100 · Payroll Liabilities	148.03
21800 · FICA & Withholding Payable	-612.47
21825 · Child Support Payable	-258.59
21950 · Due to Capital Projects Fund	50,386.86
Total Other Current Liabilities	<u>49,663.83</u>
Total Current Liabilities	<u>49,312.71</u>
Total Liabilities	49,312.71
Equity	
27000 · Fund Balance - Reserved for Inv	34,815.23
27100 · Fund Balance - Undesignated	1,681,785.24

Flagler Estates Road and Water Control District
Balance Sheet
As of November 30, 2015

	Nov 30, 15
Net Income	<u>86,422.51</u>
Total Equity	<u>1,803,022.98</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,852,335.69</u></u>

Flagler Estates Road and Water Control District
Balance Sheet
As of November 30, 2015

	Nov 30, 15
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	
10100 · Cash-CCB General Fund-5401	911,006.66
10105 · CCB Emergency Reserve-3101	452,558.06
10110 · CCB Operating Reserve-5601	311,391.71
10125 · Cash - State Board of Admin	109,278.46
10200 · Petty Cash	501.68
Total 10000 · CASH	1,784,736.57
10126 · State Board of Admin - B Pool	
10127 · Valuation Analysis	-690.11
Total 10126 · State Board of Admin - B ...	-690.11
Total Checking/Savings	1,784,046.46
Other Current Assets	
15500 · Prepaid Expenses	33,474.00
Total Other Current Assets	33,474.00
Total Current Assets	1,817,520.46
Other Assets	
15700 · Inventory	34,815.23
Total Other Assets	34,815.23
TOTAL ASSETS	1,852,335.69
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	-351.12
Total Accounts Payable	-351.12
Other Current Liabilities	
2100 · Payroll Liabilities	
2100 · Payroll Liabilities - Other	148.03
Total 2100 · Payroll Liabilities	148.03

Flagler Estates Road and Water Control District
Balance Sheet
As of November 30, 2015

	Nov 30, 15
21800 · FICA & Withholding Payable	-612.47
21825 · Child Support Payable	-258.59
21950 · Due to Capital Projects Fund	50,386.86
Total Other Current Liabilities	49,663.83
Total Current Liabilities	49,312.71
Total Liabilities	49,312.71
Equity	
27000 · Fund Balance - Reserved for Inv	34,815.23
27100 · Fund Balance - Undesignated	1,681,785.24
Net Income	86,422.51
Total Equity	1,803,022.98
TOTAL LIABILITIES & EQUITY	1,852,335.69

Flagler Estates Road and Water Control District
Profit & Loss
November 2015

	<u>Nov 15</u>	<u>Oct - Nov 15</u>
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	190,338.29	198,937.71
33825 · Excess Fees - St Johns Cou...	63.44	4,833.19
34195 · Culvert Installation - Pack...	989.90	3,278.50
34197 · Copies, Maps and Other	22.50	24.75
36110 · Interest Earned Capital City	63.96	128.55
36120 · Interest Earned - SBA	23.91	48.68
36990 · Miscellaneous Revenues	0.00	42.56
Total Income	191,502.00	207,293.94
Gross Profit	191,502.00	207,293.94
Expense		
51000 · Personal Services	28,466.49	87,371.57
53000 · Operating Expenses	15,063.36	29,000.02
56000 · Capital Outlay	2,518.00	4,429.84
6560 · Payroll Expenses	70.00	70.00
Total Expense	46,117.85	120,871.43
Net Ordinary Income	145,384.15	86,422.51
Net Income	<u><u>145,384.15</u></u>	<u><u>86,422.51</u></u>

Flagler Estates Road and Water Control District
Profit & Loss
November 2015

	Nov 15	Oct - Nov 15
Ordinary Income/Expense		
Income		
31125 • Taxes - St Johns County	190,338.29	198,937.71
33825 • Excess Fees - St Johns County	63.44	4,833.19
34195 • Culvert Installation - Packages	989.90	3,278.50
34197 • Copies, Maps and Other	22.50	24.75
36110 • Interest Earned Capital City	63.96	128.55
36120 • Interest Earned - SBA	23.91	48.68
36990 • Miscellaneous Revenues	0.00	42.56
Total Income	191,502.00	207,293.94
Gross Profit	191,502.00	207,293.94
Expense		
51000 • Personal Services		
51100 • Supervisors Fees	95.00	188.75
51200 • Salary and Wages	19,127.34	45,584.96
51210 • Vacation	526.60	22,442.66
51220 • Sick	142.68	890.02
51230 • Holiday	1,377.90	1,377.90
52100 • FICA Taxes	1,303.53	4,335.86
52150 • Payroll Taxes - Medicare	304.87	1,014.04
52300 • Life and Health Insurance		
52300 • Life and Health Insurance - O...	5,586.59	11,508.68
Total 52300 • Life and Health Insurance	5,586.59	11,508.68
52400 • Unemployment Compensation	1.98	28.70
Total 51000 • Personal Services	28,466.49	87,371.57
53000 • Operating Expenses		
53131 • Services - Engineering	346.74	346.74
53154 • Legal	2,083.33	2,083.33
53155 • Legal Advertisement	99.00	99.00
53200 • Accounting	937.50	2,523.75
54000 • Travel & Per Diem	54.63	180.57
54100 • Telephone	170.32	1,941.67
54252 • Fuel & Oil	0.00	6,723.14
54300 • Utilities		
54300 • Utilities - Other	0.00	321.20
Total 54300 • Utilities	0.00	321.20
54600 • Shop Expense	748.85	969.32
54658 • Equipment Rental	0.00	433.92
54659 • Equipment Maintenance		
54659 • Equipment Maintenance - Oth...	708.92	2,318.62

Flagler Estates Road and Water Control District
Profit & Loss
November 2015

	Nov 15	Oct - Nov 15
Total 54659 · Equipment Maintenance	708.92	2,318.62
55152 · Office Supplies	233.28	684.57
55153 · Admin Fees, Licenses, Permits	0.00	175.00
55154 · Facility Maintenance & Repairs	66.00	333.91
55225 · Collection Expense-St Johns	1,826.78	1,928.83
55230 · Collection Discounts - SJC	7,723.33	7,723.33
55459 · Other Current Charges	64.68	213.12
Total 53000 · Operating Expenses	15,063.36	29,000.02
56000 · Capital Outlay		
56466 · Drainage Control	2,518.00	4,429.84
Total 56000 · Capital Outlay	2,518.00	4,429.84
6560 · Payroll Expenses	70.00	70.00
Total Expense	46,117.85	120,871.43
Net Ordinary Income	145,384.15	86,422.51
Net Income	145,384.15	86,422.51

	Sep 15	Oct 15	Nov 15	TOTAL
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	0.00	8,599.42	190,338.29	198,937.71
33825 · Excess Fees - St Johns Cou...	0.00	4,769.75	63.44	4,833.19
34190 · Culvert Permit Fees	250.00	0.00	0.00	250.00
34195 · Culvert Installation - Pack...	3,907.39	2,288.60	989.90	7,185.89
34197 · Copies, Maps and Other	0.00	2.25	22.50	24.75
34199 · Move On/Off Permit	170.00	0.00	0.00	170.00
36110 · Interest Earned Capital City	67.17	64.59	63.96	195.72
36120 · Interest Earned - SBA	22.27	24.77	23.91	70.95
36990 · Miscellaneous Revenues	684.85	42.56	0.00	727.41
Total Income	<u>5,101.68</u>	<u>15,791.94</u>	<u>191,502.00</u>	<u>212,395.62</u>
Gross Profit	5,101.68	15,791.94	191,502.00	212,395.62
Expense				
51000 · Personal Services	54,054.98	58,905.08	28,466.49	141,426.55
53000 · Operating Expenses	64,310.05	13,936.66	15,063.36	93,310.07
56000 · Capital Outlay	1,017.00	1,911.84	2,518.00	5,446.84
6560 · Payroll Expenses	0.00	0.00	70.00	70.00
Total Expense	<u>119,382.03</u>	<u>74,753.58</u>	<u>46,117.85</u>	<u>240,253.46</u>
Net Ordinary Income	<u>-114,280.35</u>	<u>-58,961.64</u>	<u>145,384.15</u>	<u>-27,857.84</u>
Net Income	<u>-114,280.35</u>	<u>-58,961.64</u>	<u>145,384.15</u>	<u>-27,857.84</u>

	Sep 15	Oct 15	Nov 15	TOTAL
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	0.00	8,599.42	190,338.29	198,937.71
33825 · Excess Fees - St Johns County	0.00	4,769.75	63.44	4,833.19
34190 · Culvert Permit Fees	250.00	0.00	0.00	250.00
34195 · Culvert Installation - Packages	3,907.39	2,288.60	989.90	7,185.89
34197 · Copies, Maps and Other	0.00	2.25	22.50	24.75
34199 · Move On/Off Permit	170.00	0.00	0.00	170.00
36110 · Interest Earned Capital City	67.17	64.59	63.96	195.72
36120 · Interest Earned - SBA	22.27	24.77	23.91	70.95
36990 · Miscellaneous Revenues	684.85	42.56	0.00	727.41
Total Income	5,101.68	15,791.94	191,502.00	212,395.62
Gross Profit	5,101.68	15,791.94	191,502.00	212,395.62
Expense				
51000 · Personal Services				
51100 · Supervisors Fees	109.38	93.75	95.00	298.13
51200 · Salary and Wages	19,113.49	26,457.62	19,127.34	64,698.45
51210 · Vacation	1,786.02	21,916.06	526.60	24,228.68
51220 · Sick	0.00	747.34	142.68	890.02
51230 · Holiday	1,327.80	0.00	1,377.90	2,705.70
52100 · FICA Taxes	1,369.71	3,032.33	1,303.53	5,705.57
52150 · Payroll Taxes - Medicare	320.32	709.17	304.87	1,334.36
52300 · Life and Health Insurance				
52300 · Life and Health Insurance - O...	5,859.59	5,922.09	5,586.59	17,368.27
Total 52300 · Life and Health Insurance	5,859.59	5,922.09	5,586.59	17,368.27
52400 · Unemployment Compensation	61.67	26.72	1.98	90.37
52450 · Workers Compensation Insuran...	24,072.00	0.00	0.00	24,072.00
52460 · Drug & Alcohol Testing	35.00	0.00	0.00	35.00
Total 51000 · Personal Services	54,054.98	58,905.08	28,466.49	141,426.55
53000 · Operating Expenses				
53131 · Services - Engineering	0.00	0.00	346.74	346.74
53132 · Vegetation Control	2,470.65	0.00	0.00	2,470.65
53154 · Legal	4,166.66	0.00	2,083.33	6,249.99
53155 · Legal Advertisement	50.73	0.00	99.00	149.73
53200 · Accounting	887.50	1,586.25	937.50	3,411.25
54000 · Travel & Per Diem	66.13	125.94	54.63	246.70
54010 · Continuing Education & Semin...	280.00	0.00	0.00	280.00
54100 · Telephone	372.63	1,771.35	170.32	2,314.30
54251 · Postage	51.30	0.00	0.00	51.30
54252 · Fuel & Oil	2,215.06	6,723.14	0.00	8,938.20
54300 · Utilities				
54300 · Utilities - Other	769.10	321.20	0.00	1,090.30
Total 54300 · Utilities	769.10	321.20	0.00	1,090.30
54500 · Insurance	34,142.00	0.00	0.00	34,142.00
54600 · Shop Expense	70.90	220.47	748.85	1,040.22
54658 · Equipment Rental	0.00	433.92	0.00	433.92
54659 · Equipment Maintenance				
54660 · Computers	30.00	0.00	0.00	30.00
54659 · Equipment Maintenance - Oth...	15,151.58	1,609.70	708.92	17,470.20
Total 54659 · Equipment Maintenance	15,181.58	1,609.70	708.92	17,500.20
55152 · Office Supplies	327.86	451.29	233.28	1,012.43
55153 · Admin Fees, Licenses, Permits	2,512.50	175.00	0.00	2,687.50
55154 · Facility Maintenance & Repairs	591.21	267.91	66.00	925.12
55225 · Collection Expense-St Johns	0.00	102.05	1,826.78	1,928.83
55230 · Collection Discounts - SJC	0.00	0.00	7,723.33	7,723.33
55459 · Other Current Charges	154.24	148.44	64.68	367.36
Total 53000 · Operating Expenses	64,310.05	13,936.66	15,063.36	93,310.07
56000 · Capital Outlay				
56466 · Drainage Control	1,017.00	1,911.84	2,518.00	5,446.84
Total 56000 · Capital Outlay	1,017.00	1,911.84	2,518.00	5,446.84
6560 · Payroll Expenses	0.00	0.00	70.00	70.00
Total Expense	119,382.03	74,753.58	46,117.85	240,253.46
Net Ordinary Income	-114,280.35	-58,961.64	145,384.15	-27,857.84

Flagler Estates Road and Water Control District
Profit & Loss
September through November 2015

	Sep 15	Oct 15	Nov 15	TOTAL
Net Income	-114,280.35	-58,961.64	145,384.15	-27,857.84

Flagler Estates Road and Water Control District
Budget vs. Actual
November 2015

	<u>Nov 15</u>	<u>Budget</u>	<u>\$ Over Bud...</u>
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	190,338.29	176,323.50	14,014.79
33825 · Excess Fees - St Johns Cou...	63.44		
34195 · Culvert Installation - Pack...	989.90	0.00	989.90
34197 · Copies, Maps and Other	22.50	4.55	17.95
36110 · Interest Earned Capital City	63.96	66.33	-2.37
36115 · Interest Earned First Fede...	0.00	9.86	-9.86
36120 · Interest Earned - SBA	23.91	0.00	23.91
36132 · Interest Income - St Johns	0.00	1.56	-1.56
Total Income	<u>191,502.00</u>	<u>176,405.80</u>	<u>15,096.20</u>
Gross Profit	191,502.00	176,405.80	15,096.20
Expense			
51000 · Personal Services	28,466.49	27,908.93	557.56
53000 · Operating Expenses	15,063.36	23,739.98	-8,676.62
56000 · Capital Outlay	2,518.00	1,138.00	1,380.00
6560 · Payroll Expenses	70.00		
Total Expense	<u>46,117.85</u>	<u>52,786.91</u>	<u>-6,669.06</u>
Net Ordinary Income	<u>145,384.15</u>	<u>123,618.89</u>	<u>21,765.26</u>
Net Income	<u><u>145,384.15</u></u>	<u><u>123,618.89</u></u>	<u><u>21,765.26</u></u>

	Nov 15	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 • Taxes - St Johns County	190,338.29	176,323.50	14,014.79
33825 • Excess Fees - St Johns County	63.44		
34195 • Culvert Installation - Packages	989.90	0.00	989.90
34197 • Copies, Maps and Other	22.50	4.55	17.95
36110 • Interest Earned Capital City	63.96	66.33	-2.37
36115 • Interest Earned First Federal	0.00	9.86	-9.86
36120 • Interest Earned - SBA	23.91	0.00	23.91
36132 • Interest Income - St Johns	0.00	1.56	-1.56
Total Income	191,502.00	176,405.80	15,096.20
Gross Profit	191,502.00	176,405.80	15,096.20
Expense			
51000 • Personal Services			
51100 • Supervisors Fees	95.00	47.79	47.21
51200 • Salary and Wages	19,127.34	18,180.05	947.29
51210 • Vacation	526.60	1,118.53	-591.93
51220 • Sick	142.68	146.18	-3.50
51230 • Holiday	1,377.90	1,454.32	-76.42
52100 • FICA Taxes	1,303.53	1,305.07	-1.54
52150 • Payroll Taxes - Medicare	304.87	305.66	-0.79
52300 • Life and Health Insurance			
52300 • Life and Health Insurance - O...	5,586.59	5,348.84	237.75
Total 52300 • Life and Health Insurance	5,586.59	5,348.84	237.75
52400 • Unemployment Compensation	1.98	2.49	-0.51
Total 51000 • Personal Services	28,466.49	27,908.93	557.56
53000 • Operating Expenses			
53131 • Services - Engineering	346.74	0.00	346.74
53154 • Legal	2,083.33	1,905.00	178.33
53155 • Legal Advertisement	99.00	79.44	19.56
53200 • Accounting	937.50	1,718.70	-781.20
54000 • Travel & Per Diem	54.63	23.80	30.83
54100 • Telephone	170.32	2,184.26	-2,013.94
54252 • Fuel & Oil	0.00	5,551.00	-5,551.00
54300 • Utilities			
54300 • Utilities - Other	0.00	20.00	-20.00
Total 54300 • Utilities	0.00	20.00	-20.00
54600 • Shop Expense	748.85	1,001.00	-252.15
54659 • Equipment Maintenance			
54659 • Equipment Maintenance - Ot...	708.92	2,154.00	-1,445.08
Total 54659 • Equipment Maintenance	708.92	2,154.00	-1,445.08
55152 • Office Supplies	233.28	109.48	123.80
55154 • Facility Maintenance & Repairs	66.00	11.10	54.90
55225 • Collection Expense-St Johns	1,826.78	1,768.00	58.78
55230 • Collection Discounts - SJC	7,723.33	7,070.70	652.63
55459 • Other Current Charges	64.68	143.50	-78.82
Total 53000 • Operating Expenses	15,063.36	23,739.98	-8,676.62
56000 • Capital Outlay			
56466 • Drainage Control	2,518.00	1,138.00	1,380.00

	Nov 15	Budget	\$ Over Budget
Total 56000 · Capital Outlay	2,518.00	1,138.00	1,380.00
6560 · Payroll Expenses	70.00		
Total Expense	46,117.85	52,786.91	-6,669.06
Net Ordinary Income	145,384.15	123,618.89	21,765.26
Net Income	<u>145,384.15</u>	<u>123,618.89</u>	<u>21,765.26</u>

Flagler Estates Road and Water Control District
Budget vs. Actual
October through November 2015

	<u>Oct - Nov 15</u>	<u>Budget</u>	<u>\$ Over Bud...</u>
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	198,937.71	185,365.73	13,571.98
33825 · Excess Fees - St Johns County	4,833.19		
34195 · Culvert Installation - Packages	3,278.50	1,119.00	2,159.50
34196 · Maintenance, Repairs & Dama...	0.00	500.00	-500.00
34197 · Copies, Maps and Other	24.75	4.55	20.20
36110 · Interest Earned Capital City	128.55	133.65	-5.10
36115 · Interest Earned First Federal	0.00	20.11	-20.11
36120 · Interest Earned - SBA	48.68	0.00	48.68
36132 · Interest Income - St Johns	0.00	1.56	-1.56
36990 · Miscellaneous Revenues	42.56	0.00	42.56
Total Income	<u>207,293.94</u>	<u>187,144.60</u>	<u>20,149.34</u>
Gross Profit	207,293.94	187,144.60	20,149.34
Expense			
51000 · Personal Services	87,371.57	64,923.35	22,448.22
53000 · Operating Expenses	29,000.02	51,581.77	-22,581.75
56000 · Capital Outlay	4,429.84	51,138.00	-46,708.16
6560 · Payroll Expenses	70.00		
Total Expense	<u>120,871.43</u>	<u>167,643.12</u>	<u>-46,771.69</u>
Net Ordinary Income	<u>86,422.51</u>	<u>19,501.48</u>	<u>66,921.03</u>
Net Income	<u><u>86,422.51</u></u>	<u><u>19,501.48</u></u>	<u><u>66,921.03</u></u>

Flagler Estates Road and Water Control District
Budget vs. Actual
October through November 2015

	Oct - Nov 15	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 • Taxes - St Johns County	198,937.71	185,365.73	13,571.98
33825 • Excess Fees - St Johns County	4,833.19		
34195 • Culvert Installation - Packages	3,278.50	1,119.00	2,159.50
34196 • Maintenance, Repairs & Damages	0.00	500.00	-500.00
34197 • Copies, Maps and Other	24.75	4.55	20.20
36110 • Interest Earned Capital City	128.55	133.65	-5.10
36115 • Interest Earned First Federal	0.00	20.11	-20.11
36120 • Interest Earned - SBA	48.68	0.00	48.68
36132 • Interest Income - St Johns	0.00	1.56	-1.56
36990 • Miscellaneous Revenues	42.56	0.00	42.56
Total Income	207,293.94	187,144.60	20,149.34
Gross Profit	207,293.94	187,144.60	20,149.34
Expense			
51000 • Personal Services			
51100 • Supervisors Fees	188.75	47.79	140.96
51200 • Salary and Wages	45,584.96	43,823.49	1,761.47
51210 • Vacation	22,442.66	2,987.59	19,455.07
51220 • Sick	890.02	1,291.02	-401.00
51230 • Holiday	1,377.90	1,454.32	-76.42
51400 • Overtime Pay	0.00	396.01	-396.01
52100 • FICA Taxes	4,335.86	3,112.53	1,223.33
52150 • Payroll Taxes - Medicare	1,014.04	728.37	285.67
52300 • Life and Health Insurance			
52300 • Life and Health Insurance - ...	11,508.68	11,079.74	428.94
Total 52300 • Life and Health Insurance	11,508.68	11,079.74	428.94
52400 • Unemployment Compensation	28.70	2.49	26.21
Total 51000 • Personal Services	87,371.57	64,923.35	22,448.22
53000 • Operating Expenses			
53131 • Services - Engineering	346.74	0.00	346.74
53132 • Vegetation Control	0.00	5,871.80	-5,871.80
53154 • Legal	2,083.33	3,810.00	-1,726.67
53155 • Legal Advertisement	99.00	140.10	-41.10
53200 • Accounting	2,523.75	3,150.10	-626.35
54000 • Travel & Per Diem	180.57	52.40	128.17
54100 • Telephone	1,941.67	2,528.36	-586.69
54252 • Fuel & Oil	6,723.14	16,828.00	-10,104.86
54300 • Utilities			
54300 • Utilities - Other	321.20	318.40	2.80
Total 54300 • Utilities	321.20	318.40	2.80
54600 • Shop Expense	969.32	1,326.00	-356.68
54658 • Equipment Rental	433.92	1,000.00	-566.08
54659 • Equipment Maintenance			
54659 • Equipment Maintenance - O...	2,318.62	5,424.00	-3,105.38
Total 54659 • Equipment Maintenance	2,318.62	5,424.00	-3,105.38
55152 • Office Supplies	684.57	167.96	516.61
55153 • Admin Fees, Licenses, Permits	175.00	1,666.00	-1,491.00
55154 • Facility Maintenance & Repairs	333.91	51.30	282.61
55225 • Collection Expense-St Johns	1,928.83	1,880.20	48.63
55230 • Collection Discounts - SJC	7,723.33	7,070.70	652.63

	Oct - Nov 15	Budget	\$ Over Budget
55459 · Other Current Charges	213.12	296.45	-83.33
Total 53000 · Operating Expenses	29,000.02	51,581.77	-22,581.75
56000 · Capital Outlay			
56464 · Machinery & Equipment	0.00	50,000.00	-50,000.00
56466 · Drainage Control	4,429.84	1,138.00	3,291.84
Total 56000 · Capital Outlay	4,429.84	51,138.00	-46,708.16
6560 · Payroll Expenses	70.00		
Total Expense	120,871.43	167,643.12	-46,771.69
Net Ordinary Income	86,422.51	19,501.48	66,921.03
Net Income	86,422.51	19,501.48	66,921.03

FERWCD - Capital Projects Fund
Balance Sheet
As of November 30, 2015

	<u>Nov 30, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
10120 · CCB Capital Improvement Fund	<u>391,777.91</u>
Total Checking/Savings	<u>391,777.91</u>
Other Current Assets	
Inventory	156,390.00
12000 · Due From General Fund	<u>50,386.70</u>
Total Other Current Assets	<u>206,776.70</u>
Total Current Assets	<u>598,554.61</u>
TOTAL ASSETS	<u>598,554.61</u>
LIABILITIES & EQUITY	
Equity	
Reserve for Inventory	156,390.00
32000 · Retained Earnings-Fund Balance	388,048.95
Net Income	<u>54,115.66</u>
Total Equity	<u>598,554.61</u>
TOTAL LIABILITIES & EQUITY	<u>598,554.61</u>

FERWCD - Capital Projects Fund
Profit & Loss
November 2015

	Nov 15	Oct - Nov 15
Ordinary Income/Expense		
Income		
31125 · CIP Assessment Collecti...	53,029.94	55,425.82
36120 · Interest Income - CCB	15.99	32.46
Total Income	53,045.93	55,458.28
Expense		
55230 · SJC - Collection Exp	466.91	19.69
55235 · SJC Assessment Discount	2,151.79	2,151.79
55275 · Collection Expense	42.05	70.48
Total Expense	2,660.75	2,241.96
Net Ordinary Income	50,385.18	53,216.32
Other Income/Expense		
Other Income		
31130 · Excess Fees - SJC	17.67	899.34
Total Other Income	17.67	899.34
Net Other Income	17.67	899.34
Net Income	50,402.85	54,115.66

	<u>Oct - Nov 15</u>	<u>Budget</u>	<u>\$ Over Bud...</u>
Ordinary Income/Expense			
Income			
31125 · CIP Assessment Collecti...	55,425.82	228,992.00	-173,566.18
36120 · Interest Income - CCB	32.46	0.00	32.46
Total Income	55,458.28	228,992.00	-173,533.72
Expense			
55230 · SJC - Collection Exp	19.69	0.00	19.69
55235 · SJC Assessment Discount	2,151.79	0.00	2,151.79
55275 · Collection Expense	70.48	0.00	70.48
56460 · Paving and Stabilization	0.00	338,000.00	-338,000.00
Total Expense	2,241.96	338,000.00	-335,758.04
Net Ordinary Income	53,216.32	-109,008.00	162,224.32
Other Income/Expense			
Other Income			
31130 · Excess Fees - SJC	899.34		
Total Other Income	899.34		
Net Other Income	899.34	0.00	899.34
Net Income	<u>54,115.66</u>	<u>-109,008.00</u>	<u>163,123.66</u>