Flagler Estates Road and Water Control District
Balance Sheet Prev Year Comparison
As of August 31, 2023

	Aug 31, 23	Aug 31, 22	$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
10000 · CASH	1,834,894.94	1,933,988.07	-99,093.13	-5.1%
Total Checking/Savings	1,834,894.94	1,933,988.07	-99,093.13	-5.1%
Other Current Assets				
15500 · Prepaid Expenses	11,100.40	3,668.47	7,431.93	202.6%
Total Other Current Assets	11,100.40	3,668.47	7,431.93	202.6%
Total Current Assets	1,845,995.34	1,937,656.54	-91,661.20	-4.7%
Fixed Assets				
16000 · Fixed Assets	432,490.50	438,038.54	-5,548.04	-1.3%
Total Fixed Assets	432,490.50	438,038.54	-5,548.04	-1.3%
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	**2,331,128.84**	**2,428,338.08**	**-97,209.24**	**-4.0%**
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
2100 · Payroll Liabilities	5,379.93	1,787.18	3,592.75	201.0%
21800 · FICA & Withholding Payable	1,815.02	646.56	1,168.46	180.7%
21950 · Due to Capital Projects Fund	10,031.31	0.00	10,031.31	100.0%
Total Other Current Liabilities	17,226.26	2,433.74	14,792.52	607.8%
Total Current Liabilities	17,226.26	2,433.74	14,792.52	607.8%
Long Term Liabilities				
23800 · Notes Payable	0.00	58,406.17	-58,406.17	-100.0%
23801 · Notes Payable - 926MLoader	61,940.93	97,113.03	-35,172.10	-36.2%
Total Long Term Liabilities	61,940.93	155,519.20	-93,578.27	-60.2%
Total Liabilities	79,167.19	157,952.94	-78,785.75	-49.9%
Equity				
27000 · Fund Balance - Reserved for Inv	52,643.00	52,643.00	0.00	0.0%
27100 · Fund Balance - Undesignated	2,170,884.81	1,730,806.04	440,078.77	25.4%
Net Income	28,433.84	486,936.10	-458,502.26	-94.2%
Total Equity	2,251,961.65	2,270,385.14	-18,423.49	-0.8%
TOTAL LIABILITIES & EQUITY	**2,331,128.84**	**2,428,338.08**	**-97,209.24**	**-4.0%**

Flagler Estates Road and Water Control District
Profit & Loss YTD Comparison
August 2023

	Aug 23	Oct '22 - Aug 23
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	29,492.81	930,983.65
33825 · Excess Fees - St Johns County	905.09	14,693.07
34190 · Culvert Permit Fees	607.00	7,218.00
34195 · Culvert Installation - Packages	29,734.00	334,476.70
34197 · Copies, Maps and Other	0.00	15.00
34199 · Move On/Off Permit	100.00	3,192.00
36110 · Interest Earned Capital City	1,265.63	8,452.90
36120 · Interest Earned - SBA	584.07	5,261.56
36132 · Interest Income - St Johns	0.00	2,842.95
36990 · Miscellaneous Revenues	4,966.00	10,949.35
Total Income	67,654.60	1,318,085.18
Gross Profit	67,654.60	1,318,085.18
Expense		
51000 · Personal Services	65,989.19	644,529.48
53000 · Operating Expenses	46,651.18	381,803.78
56000 · Capital Outlay	16,025.00	246,118.67
57000 · Debt Service	0.00	17,199.41
Total Expense	128,665.37	1,289,651.34
Net Ordinary Income	-61,010.77	28,433.84
Net Income	**-61,010.77**	**28,433.84**

Flagler Estates Road and Water Control District
Profit & Loss Budget vs. Actual
August 2023

	Aug 23	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	29,492.81	0.00	29,492.81	100.0%
33825 · Excess Fees - St Johns County	905.09			
34190 · Culvert Permit Fees	607.00	37.03	569.97	1,639.2%
34195 · Culvert Installation - Packages	29,734.00	2,915.37	26,818.63	1,019.9%
34196 · Maintenance, Repairs & Damages	0.00	56.25	-56.25	0.0%
34197 · Copies, Maps and Other	0.00	8.34	-8.34	0.0%
34199 · Move On/Off Permit	100.00	137.14	-37.14	72.9%
36110 · Interest Earned Capital City	1,265.63	505.76	759.87	250.2%
36120 · Interest Earned - SBA	584.07	294.83	289.24	198.1%
36990 · Miscellaneous Revenues	4,966.00	152.68	4,813.32	3,252.6%
Total Income	67,654.60	4,107.40	63,547.20	1,647.1%
Gross Profit	67,654.60	4,107.40	63,547.20	1,647.1%
Expense				
51000 · Personal Services	65,989.19	56,588.13	9,401.06	116.6%
53000 · Operating Expenses	46,651.18	27,682.69	18,968.49	168.5%
56000 · Capital Outlay	16,025.00	14,166.68	1,858.32	113.1%
Total Expense	128,665.37	98,437.50	30,227.87	130.7%
Net Ordinary Income	-61,010.77	-94,330.10	33,319.33	64.7%
Net Income	**-61,010.77**	**-94,330.10**	**33,319.33**	**64.7%**

Flagler Estates Road and Water Control District
Profit & Loss Budget vs. Actual
October 2022 through August 2023

	Oct '22 - Aug 23	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	930,983.65	939,453.00	-8,469.35	99.1%
33825 · Excess Fees - St Johns County	14,693.07	0.00	14,693.07	100.0%
34190 · Culvert Permit Fees	7,218.00	641.18	6,576.82	1,125.7%
34195 · Culvert Installation - Packages	334,476.70	40,905.03	293,571.67	817.7%
34196 · Maintenance, Repairs & Damages	0.00	618.75	-618.75	0.0%
34197 · Copies, Maps and Other	15.00	91.66	-76.66	16.4%
34199 · Move On/Off Permit	3,192.00	837.53	2,354.47	381.1%
36110 · Interest Earned Capital City	8,452.90	1,419.86	7,033.04	595.3%
36120 · Interest Earned - SBA	5,261.56	969.93	4,291.63	542.5%
36132 · Interest Income - St Johns	2,842.95	100.00	2,742.95	2,843.0%
36990 · Miscellaneous Revenues	10,949.35	184.92	10,764.43	5,921.1%
Total Income	1,318,085.18	985,221.86	332,863.32	133.8%
Gross Profit	1,318,085.18	985,221.86	332,863.32	133.8%
Expense				
51000 · Personal Services	644,529.48	614,222.81	30,306.67	104.9%
53000 · Operating Expenses	381,803.78	266,338.50	115,465.28	143.4%
56000 · Capital Outlay	246,118.67	105,833.32	140,285.35	232.6%
57000 · Debt Service	17,199.41			
Total Expense	1,289,651.34	986,394.63	303,256.71	130.7%
Net Ordinary Income	28,433.84	-1,172.77	29,606.61	-2,424.5%
Net Income	**28,433.84**	**-1,172.77**	**29,606.61**	**-2,424.5%**

FERWCD - Capital Projects Fund
Balance Sheet Prev Year Comparison
As of August 31, 2023

	Aug 31, 23	Aug 31, 22	$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
10120 · CCB Capital Improvement Fund	382,355.09	456,298.14	-73,943.05	-16.2%
Total Checking/Savings	382,355.09	456,298.14	-73,943.05	-16.2%
Other Current Assets				
12000 · Due From General Fund	10,031.31	0.00	10,031.31	100.0%
Total Other Current Assets	10,031.31	0.00	10,031.31	100.0%
Total Current Assets	392,386.40	456,298.14	-63,911.74	-14.0%
TOTAL ASSETS	**392,386.40**	**456,298.14**	**-63,911.74**	**-14.0%**
LIABILITIES & EQUITY				
Equity				
32000 · Retained Earnings-Fund Balance	456,335.65	368,281.15	88,054.50	23.9%
Net Income	-63,949.25	88,016.99	-151,966.24	-172.7%
Total Equity	392,386.40	456,298.14	-63,911.74	-14.0%
TOTAL LIABILITIES & EQUITY	**392,386.40**	**456,298.14**	**-63,911.74**	**-14.0%**

Flagler Estates Road and Water Control District
Balance Sheet Prev Year Comparison
As of September 30, 2023

	Sep 30, 23	Sep 30, 22	$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
10000 · CASH	1,792,512.25	1,893,504.13	-100,991.88	-5.3%
Total Checking/Savings	1,792,512.25	1,893,504.13	-100,991.88	-5.3%
Total Current Assets	1,792,512.25	1,893,504.13	-100,991.88	-5.3%
Fixed Assets				
16000 · Fixed Assets	432,490.50	438,038.54	-5,548.04	-1.3%
Total Fixed Assets	432,490.50	438,038.54	-5,548.04	-1.3%
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	**2,277,645.75**	**2,384,185.67**	**-106,539.92**	**-4.5%**
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
2100 · Payroll Liabilities	5,447.43	3,323.64	2,123.79	63.9%
21700 · Accrued Expenses	10,231.41	0.00	10,231.41	100.0%
21800 · FICA & Withholding Payable	1,815.02	1,815.02	0.00	0.0%
Total Other Current Liabilities	17,493.86	5,138.66	12,355.20	240.4%
Total Current Liabilities	17,493.86	5,138.66	12,355.20	240.4%
Long Term Liabilities				
23800 · Notes Payable	0.00	58,406.17	-58,406.17	-100.0%
23801 · Notes Payable - 926MLoader	61,940.93	97,113.03	-35,172.10	-36.2%
Total Long Term Liabilities	61,940.93	155,519.20	-93,578.27	-60.2%
Total Liabilities	79,434.79	160,657.86	-81,223.07	-50.6%
Equity				
27000 · Fund Balance - Reserved for Inv	52,643.00	52,643.00	0.00	0.0%
27100 · Fund Balance - Undesignated	2,170,884.81	1,730,806.04	440,078.77	25.4%
Net Income	-25,316.85	440,078.77	-465,395.62	-105.8%
Total Equity	2,198,210.96	2,223,527.81	-25,316.85	-1.1%
TOTAL LIABILITIES & EQUITY	**2,277,645.75**	**2,384,185.67**	**-106,539.92**	**-4.5%**

Flagler Estates Road and Water Control District
Profit & Loss YTD Comparison
September 2023

	Sep 23	Oct '22 - Sep 23
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	0.00	930,983.65
33825 · Excess Fees - St Johns County	0.00	14,693.07
34190 · Culvert Permit Fees	400.00	7,618.00
34195 · Culvert Installation - Packages	17,340.50	351,817.20
34197 · Copies, Maps and Other	0.00	15.00
34199 · Move On/Off Permit	400.00	3,592.00
36110 · Interest Earned Capital City	1,162.26	9,615.16
36120 · Interest Earned - SBA	568.83	5,830.39
36132 · Interest Income - St Johns	0.00	2,842.95
36990 · Miscellaneous Revenues	3,405.98	14,355.33
Total Income	23,277.57	1,341,362.75
Gross Profit	23,277.57	1,341,362.75
Expense		
51000 · Personal Services	57,360.03	697,341.52
53000 · Operating Expenses	24,216.22	406,020.00
56000 · Capital Outlay	0.00	246,118.67
57000 · Debt Service	0.00	17,199.41
Total Expense	81,576.25	1,366,679.60
Net Ordinary Income	-58,298.68	-25,316.85
Net Income	**-58,298.68**	**-25,316.85**

Flagler Estates Road and Water Control District
Profit & Loss Budget vs. Actual
September 2023

	Sep 23	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
34190 · Culvert Permit Fees	400.00	108.82	291.18	367.6%
34195 · Culvert Installation - Packages	17,340.50	3,594.97	13,745.53	482.4%
34196 · Maintenance, Repairs & Damages	0.00	56.25	-56.25	0.0%
34197 · Copies, Maps and Other	0.00	8.34	-8.34	0.0%
34199 · Move On/Off Permit	400.00	12.47	387.53	3,207.7%
36110 · Interest Earned Capital City	1,162.26	580.14	582.12	200.3%
36120 · Interest Earned - SBA	568.83	330.07	238.76	172.3%
36990 · Miscellaneous Revenues	3,405.98	15.08	3,390.90	22,586.1%
Total Income	23,277.57	4,706.14	18,571.43	494.6%
Gross Profit	23,277.57	4,706.14	18,571.43	494.6%
Expense				
51000 · Personal Services	57,360.03	67,675.25	-10,315.22	84.8%
53000 · Operating Expenses	24,216.22	15,461.50	8,754.72	156.6%
56000 · Capital Outlay	0.00	9,166.68	-9,166.68	0.0%
Total Expense	81,576.25	92,303.43	-10,727.18	88.4%
Net Ordinary Income	-58,298.68	-87,597.29	29,298.61	66.6%
Net Income	**-58,298.68**	**-87,597.29**	**29,298.61**	**66.6%**

Flagler Estates Road and Water Control District
Profit & Loss Budget vs. Actual
October 2022 through September 2023

	Oct '22 - Sep 23	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	930,983.65	939,453.00	-8,469.35	99.1%
33825 · Excess Fees - St Johns County	14,693.07	0.00	14,693.07	100.0%
34190 · Culvert Permit Fees	7,618.00	750.00	6,868.00	1,015.7%
34195 · Culvert Installation · Packages	351,817.20	44,500.00	307,317.20	790.6%
34196 · Maintenance, Repairs & Damages	0.00	675.00	-675.00	0.0%
34197 · Copies, Maps and Other	15.00	100.00	-85.00	15.0%
34199 · Move On/Off Permit	3,592.00	850.00	2,742.00	422.6%
36110 · Interest Earned Capital City	9,615.16	2,000.00	7,615.16	480.8%
36120 · Interest Earned - SBA	5,830.39	1,300.00	4,530.39	448.5%
36132 · Interest Income - St Johns	2,842.95	100.00	2,742.95	2,843.0%
36990 · Miscellaneous Revenues	14,355.33	200.00	14,155.33	7,177.7%
Total Income	1,341,362.75	989,928.00	351,434.75	135.5%
Gross Profit	1,341,362.75	989,928.00	351,434.75	135.5%
Expense				
51000 · Personal Services	697,341.52	681,898.06	15,443.46	102.3%
53000 · Operating Expenses	406,020.00	281,800.00	124,220.00	144.1%
56000 · Capital Outlay	246,118.67	115,000.00	131,118.67	214.0%
57000 · Debt Service	17,199.41			
Total Expense	1,366,679.60	1,078,698.06	287,981.54	126.7%
Net Ordinary Income	-25,316.85	-88,770.06	63,453.21	28.5%
Net Income	**-25,316.85**	**-88,770.06**	**63,453.21**	**28.5%**

FERWCD - Capital Projects Fund
Balance Sheet Prev Year Comparison
As of September 30, 2023

	Sep 30, 23	Sep 30, 22	$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
10120 · CCB Capital Improvement Fund	392,560.04	456,335.65	-63,775.61	-14.0%
Total Checking/Savings	392,560.04	456,335.65	-63,775.61	-14.0%
Total Current Assets	392,560.04	456,335.65	-63,775.61	-14.0%
TOTAL ASSETS	**392,560.04**	**456,335.65**	**-63,775.61**	**-14.0%**
LIABILITIES & EQUITY				
Equity				
32000 · Retained Earnings-Fund Balance	456,335.65	368,281.15	88,054.50	23.9%
Net Income	-63,775.61	88,054.50	-151,830.11	-172.4%
Total Equity	392,560.04	456,335.65	-63,775.61	-14.0%
TOTAL LIABILITIES & EQUITY	**392,560.04**	**456,335.65**	**-63,775.61**	**-14.0%**

FERWCD - Capital Projects Fund
Profit & Loss YTD Comparison
September 2023

	Sep 23	Oct '22 - Sep 23
Ordinary Income/Expense		
Income		
31125 · CIP Assessment Collections	0.00	309,006.52
36120 · Interest Income - CCB	173.64	1,321.74
Total Income	173.64	310,328.26
Expense		
55230 · SJC - Collection Exp	0.00	1,694.52
55235 · SJC Assessment Discount	0.00	8,079.39
55275 · Collection Expense	0.00	1,048.70
56460 · Paving and Stabilization	0.00	190,530.00
56465 · Road Resurfacing	0.00	174,020.00
Total Expense	0.00	375,372.61
Net Ordinary Income	173.64	-65,044.35
Other Income/Expense		
Other Income		
31130 · Excess Fees - SJC	0.00	1,268.74
Total Other Income	0.00	1,268.74
Net Other Income	0.00	1,268.74
Net Income	**173.64**	**-63,775.61**

FERWCD - Capital Projects Fund
Profit & Loss Budget vs. Actual
October 2022 through September 2023

	Oct '22 - Sep 23	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
31125 · CIP Assessment Collections	309,006.52	234,863.00	74,143.52	131.6%
36120 · Interest Income - CCB	1,321.74	0.00	1,321.74	100.0%
Total Income	310,328.26	234,863.00	75,465.26	132.1%
Expense				
55230 · SJC - Collection Exp	1,694.52	0.00	1,694.52	100.0%
55235 · SJC Assessment Discount	8,079.39	0.00	8,079.39	100.0%
55275 · Collection Expense	1,048.70	0.00	1,048.70	100.0%
56460 · Paving and Stabilization	190,530.00	100,000.00	90,530.00	190.5%
56465 · Road Resurfacing	174,020.00	200,000.00	-25,980.00	87.0%
56466 · Drainage Control	0.00	5,000.00	-5,000.00	0.0%
Total Expense	375,372.61	305,000.00	70,372.61	123.1%
Net Ordinary Income	-65,044.35	-70,137.00	5,092.65	92.7%
Other Income/Expense				
Other Income				
31130 · Excess Fees - SJC	1,268.74	0.00	1,268.74	100.0%
Total Other Income	1,268.74	0.00	1,268.74	100.0%
Net Other Income	1,268.74	0.00	1,268.74	100.0%
Net Income	**-63,775.61**	**-70,137.00**	**6,361.39**	**90.9%**

Flagler Estates Road and Water Control District
Balance Sheet Prev Year Comparison
As of October 31, 2023

	Oct 31, 23	Oct 31, 22	$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
10000 · CASH	1,619,437.57	1,627,492.49	-8,054.92	-0.5%
Total Checking/Savings	1,619,437.57	1,627,492.49	-8,054.92	-0.5%
Other Current Assets				
15500 · Prepaid Expenses	0.00	39,949.35	-39,949.35	-100.0%
Total Other Current Assets	0.00	39,949.35	-39,949.35	-100.0%
Total Current Assets	1,619,437.57	1,667,441.84	-48,004.27	-2.9%
Fixed Assets				
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	**2,104,571.07**	**2,152,575.34**	**-48,004.27**	**-2.2%**
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
20200 · Accounts Payable	51,098.74	0.00	51,098.74	100.0%
Total Accounts Payable	51,098.74	0.00	51,098.74	100.0%
Other Current Liabilities				
2100 · Payroll Liabilities	4,962.19	3,787.50	1,174.69	31.0%
21700 · Accrued Expenses	10,231.41	0.00	10,231.41	100.0%
21800 · FICA & Withholding Payable	1,815.02	1,815.02	0.00	0.0%
Total Other Current Liabilities	17,008.62	5,602.52	11,406.10	203.6%
Total Current Liabilities	68,107.36	5,602.52	62,504.84	1,115.7%
Long Term Liabilities				
23801 · Notes Payable - 926MLoader	61,940.93	61,940.93	0.00	0.0%
Total Long Term Liabilities	61,940.93	61,940.93	0.00	0.0%
Total Liabilities	130,048.29	67,543.45	62,504.84	92.5%
Equity				
27000 · Fund Balance - Reserved for Inv	52,643.00	52,643.00	0.00	0.0%
27100 · Fund Balance - Undesignated	2,145,567.96	2,170,884.81	-25,316.85	-1.2%
Net Income	-223,688.18	-138,495.92	-85,192.26	-61.5%
Total Equity	1,974,522.78	2,085,031.89	-110,509.11	-5.3%
TOTAL LIABILITIES & EQUITY	**2,104,571.07**	**2,152,575.34**	**-48,004.27**	**-2.2%**

Flagler Estates Road and Water Control District
Profit & Loss Budget vs. Actual
October 2023

	Oct 23	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	9,879.48	10,000.00	-120.52	98.8%
33825 · Excess Fees - St Johns County	0.00	0.00	0.00	0.0%
34190 · Culvert Permit Fees	600.00	600.00	0.00	100.0%
34195 · Culvert Installation - Packages	47,159.50	3,800.00	43,359.50	1,241.0%
34196 · Maintenance, Repairs & Damages	0.00	0.00	0.00	0.0%
34197 · Copies, Maps and Other	10.00	10.00	0.00	100.0%
34199 · Move On/Off Permit	400.00	400.00	0.00	100.0%
36110 · Interest Earned Capital City	960.61	961.61	-1.00	99.9%
36120 · Interest Earned - SBA	592.25	592.25	0.00	100.0%
36132 · Interest Income - St Johns	28.17	28.17	0.00	100.0%
36990 · Miscellaneous Revenues	72.80	72.80	0.00	100.0%
Total Income	59,702.81	16,464.83	43,237.98	362.6%
Gross Profit	59,702.81	16,464.83	43,237.98	362.6%
Expense				
51000 · Personal Services	105,299.66	105,428.66	-129.00	99.9%
53000 · Operating Expenses	162,071.55	88,550.14	73,521.41	183.0%
56000 · Capital Outlay	16,019.78	4,916.68	11,103.10	325.8%
57000 · Debt Service	0.00	0.00	0.00	0.0%
Total Expense	283,390.99	198,895.48	84,495.51	142.5%
Net Ordinary Income	-223,688.18	-182,430.65	-41,257.53	122.6%
Net Income	**-223,688.18**	**-182,430.65**	**-41,257.53**	**122.6%**

Flagler Estates Road and Water Control District
Balance Sheet Prev Year Comparison
As of October 31, 2023

	Oct 31, 23	Oct 31, 22	$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
10000 · CASH	1,619,437.57	1,627,492.49	-8,054.92	-0.5%
Total Checking/Savings	1,619,437.57	1,627,492.49	-8,054.92	-0.5%
Other Current Assets				
15500 · Prepaid Expenses	0.00	39,949.35	-39,949.35	-100.0%
Total Other Current Assets	0.00	39,949.35	-39,949.35	-100.0%
Total Current Assets	1,619,437.57	1,667,441.84	-48,004.27	-2.9%
Fixed Assets				
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	**2,104,571.07**	**2,152,575.34**	**-48,004.27**	**-2.2%**
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
20200 · Accounts Payable	51,098.74	0.00	51,098.74	100.0%
Total Accounts Payable	51,098.74	0.00	51,098.74	100.0%
Other Current Liabilities				
2100 · Payroll Liabilities	4,962.19	3,787.50	1,174.69	31.0%
21700 · Accrued Expenses	10,231.41	0.00	10,231.41	100.0%
21800 · FICA & Withholding Payable	1,815.02	1,815.02	0.00	0.0%
Total Other Current Liabilities	17,008.62	5,602.52	11,406.10	203.6%
Total Current Liabilities	68,107.36	5,602.52	62,504.84	1,115.7%
Long Term Liabilities				
23801 · Notes Payable - 926MLoader	61,940.93	61,940.93	0.00	0.0%
Total Long Term Liabilities	61,940.93	61,940.93	0.00	0.0%
Total Liabilities	130,048.29	67,543.45	62,504.84	92.5%
Equity				
27000 · Fund Balance - Reserved for Inv	52,643.00	52,643.00	0.00	0.0%
27100 · Fund Balance - Undesignated	2,145,567.96	2,170,884.81	-25,316.85	-1.2%
Net Income	-223,688.18	-138,495.92	-85,192.26	-61.5%
Total Equity	1,974,522.78	2,085,031.89	-110,509.11	-5.3%
TOTAL LIABILITIES & EQUITY	**2,104,571.07**	**2,152,575.34**	**-48,004.27**	**-2.2%**

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Accrual Basis

FERWCD - Capital Projects Fund
Balance Sheet Prev Year Comparison
As of November 16, 2023

	Nov 16, 23	Nov 16, 22	$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
10120 · CCB Capital Improvement Fund	392,743.46	282,348.21	110,395.25	39.1%
Total Checking/Savings	392,743.46	282,348.21	110,395.25	39.1%
Other Current Assets				
12000 · Due From General Fund	0.00	3,348.08	-3,348.08	-100.0%
Total Other Current Assets	0.00	3,348.08	-3,348.08	-100.0%
Total Current Assets	392,743.46	285,696.29	107,047.17	37.5%
TOTAL ASSETS	**392,743.46**	**285,696.29**	**107,047.17**	**37.5%**
LIABILITIES & EQUITY				
Equity				
32000 · Retained Earnings-Fund Balance	392,560.04	456,335.65	-63,775.61	-14.0%
Net Income	183.42	-170,639.36	170,822.78	100.1%
Total Equity	392,743.46	285,696.29	107,047.17	37.5%
TOTAL LIABILITIES & EQUITY	**392,743.46**	**285,696.29**	**107,047.17**	**37.5%**

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Accrual Basis

FERWCD - Capital Projects Fund
Profit & Loss YTD Comparison
October 2023

	Oct 23	Oct 23
Ordinary Income/Expense		
Income		
36120 · Interest Income - CCB	183.42	183.42
Total Income	183.42	183.42
Net Ordinary Income	183.42	183.42
Net Income	**183.42**	**183.42**

FERWCD - Capital Projects Fund
Profit & Loss Budget vs. Actual
October 2023

	Oct 23	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
31125 · CIP Assessment Collections	0.00	0.00	0.00	0.0%
36120 · Interest Income - CCB	183.42	0.00	183.42	100.0%
Total Income	183.42	0.00	183.42	100.0%
Expense				
55230 · SJC - Collection Exp	0.00	0.00	0.00	0.0%
55235 · SJC Assessment Discount	0.00	0.00	0.00	0.0%
55275 · Collection Expense	0.00	0.00	0.00	0.0%
56460 · Paving and Stabilization	0.00	0.00	0.00	0.0%
56465 · Road Resurfacing	0.00	200,000.00	-200,000.00	0.0%
56466 · Drainage Control	0.00	0.00	0.00	0.0%
Total Expense	0.00	200,000.00	-200,000.00	0.0%
Net Ordinary Income	183.42	-200,000.00	200,183.42	-0.1%
Other Income/Expense				
Other Income				
31130 · Excess Fees - SJC	0.00	0.00	0.00	0.0%
60000 · Transfer from General Fund	0.00	0.00	0.00	0.0%
Total Other Income	0.00	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	183.42	-200,000.00	200,183.42	-0.1%