

Flagler Estates Road and Water Control District

Balance Sheet

12/12/16

As of November 30, 2016

Accrual Basis

	Nov 30, 16
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	1,808,407.91
10126 · State Board of Admin - B Pool	-0.11
Total Checking/Savings	1,808,407.80
Other Current Assets	
15500 · Prepaid Expenses	52,781.00
Total Other Current Assets	52,781.00
Total Current Assets	1,861,188.80
Other Assets	
15700 · Inventory	46,479.23
Total Other Assets	46,479.23
TOTAL ASSETS	1,907,668.03
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	35,648.88
Total Accounts Payable	35,648.88
Other Current Liabilities	
2100 · Payroll Liabilities	-2,271.38
21800 · FICA & Withholding Payable	-1,361.21
21825 · Child Support Payable	-344.72
21950 · Due to Capital Projects Fund	51,790.56
Total Other Current Liabilities	47,813.25
Total Current Liabilities	83,462.13
Total Liabilities	83,462.13
Equity	
27000 · Fund Balance - Reserved for Inv	46,479.23
27100 · Fund Balance - Undesignated	1,749,901.58
Net Income	27,825.09
Total Equity	1,824,205.90
TOTAL LIABILITIES & EQUITY	1,907,668.03

Flagler Estates Road and Water Control District Balance Sheet

12/12/16

As of November 30, 2016

Accrual Basis

	Nov 30, 16
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH	
10100 · Cash-CCB General Fund-5401	933,593.87
10105 · CCB Emergency Reserve-3101	452,784.45
10110 · CCB Operating Reserve-5601	311,547.48
10125 · Cash - State Board of Admin	109,980.43
10200 · Petty Cash	501.68
Total 10000 · CASH	1,808,407.91
10126 · State Board of Admin - B Pool	
10127 · Valuation Analysis	-0.11
Total 10126 · State Board of Admin - B Pool	-0.11
Total Checking/Savings	1,808,407.80
Other Current Assets	
15500 · Prepaid Expenses	52,781.00
Total Other Current Assets	52,781.00
Total Current Assets	1,861,188.80
Other Assets	
15700 · Inventory	46,479.23
Total Other Assets	46,479.23
TOTAL ASSETS	1,907,668.03
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20200 · Accounts Payable	35,648.88
Total Accounts Payable	35,648.88
Other Current Liabilities	
2100 · Payroll Liabilities	
2110 · The Hartford Loan Repayment	-38.37
2100 · Payroll Liabilities - Other	-2,233.01
Total 2100 · Payroll Liabilities	-2,271.38
21800 · FICA & Withholding Payable	-1,361.21
21825 · Child Support Payable	-344.72
21950 · Due to Capital Projects Fund	51,790.56
Total Other Current Liabilities	47,813.25
Total Current Liabilities	83,462.13
Total Liabilities	83,462.13
Equity	
27000 · Fund Balance - Reserved for Inv	46,479.23
27100 · Fund Balance - Undesignated	1,749,901.58
Net Income	27,825.09
Total Equity	1,824,205.90
TOTAL LIABILITIES & EQUITY	1,907,668.03

Flagler Estates Road and Water Control District

Profit & Loss

November 2016

12/12/16

Accrual Basis

	<u>Nov 16</u>	<u>Oct - Nov 16</u>
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	195,485.65	208,177.58
33825 · Excess Fees - St Johns County	48.03	2,413.61
34195 · Culvert Installation - Packages	3,324.40	3,324.40
34199 · Move On/Off Permit	0.00	85.00
36110 · Interest Earned Capital City	65.54	132.37
36120 · Interest Earned - SBA	77.15	157.20
36990 · Miscellaneous Revenues	0.00	44.67
Total Income	<u>199,000.77</u>	<u>214,334.83</u>
Gross Profit	199,000.77	214,334.83
Expense		
51000 · Personal Services	69,368.49	117,524.61
53000 · Operating Expenses	38,436.72	62,777.41
56000 · Capital Outlay	2,012.17	5,389.77
57000 · Debt Service	0.00	-45.92
6560 · Payroll Expenses	70.00	863.87
Total Expense	<u>109,887.38</u>	<u>186,509.74</u>
Net Ordinary Income	<u>89,113.39</u>	<u>27,825.09</u>
Net Income	<u><u>89,113.39</u></u>	<u><u>27,825.09</u></u>

Flagler Estates Road and Water Control District

12/12/16

Profit & Loss

Accrual Basis

November 2016

	Nov 16	Oct - Nov 16
Ordinary Income/Expense		
Income		
31125 · Taxes - St Johns County	195,485.65	208,177.58
33825 · Excess Fees - St Johns County	48.03	2,413.61
34195 · Culvert Installation - Packages	3,324.40	3,324.40
34199 · Move On/Off Permit	0.00	85.00
36110 · Interest Earned Capital City	65.54	132.37
36120 · Interest Earned - SBA	77.15	157.20
36990 · Miscellaneous Revenues	0.00	44.67
Total Income	199,000.77	214,334.83
Gross Profit	199,000.77	214,334.83
Expense		
51000 · Personal Services		
51100 · Supervisors Fees	103.14	256.28
51200 · Salary and Wages	19,393.74	42,336.96
51210 · Vacation	1,805.42	2,347.92
51220 · Sick	1,636.84	1,764.96
51230 · Holiday	1,502.40	1,502.40
52100 · FICA Taxes	1,500.20	2,999.12
52150 · Payroll Taxes - Medicare	350.87	701.41
52300 · Life and Health Insurance		
52300 · Life and Health Insurance - Other	43,030.16	65,504.74
Total 52300 · Life and Health Insurance	43,030.16	65,504.74
52400 · Unemployment Compensation	45.72	70.82
52460 · Drug & Alcohol Testing	0.00	40.00
Total 51000 · Personal Services	69,368.49	117,524.61
53000 · Operating Expenses		
53131 · Services - Engineering	80.00	80.00
53132 · Vegetation Control	0.00	4,289.15
53154 · Legal	4,666.66	6,749.99
53155 · Legal Advertisement	0.00	90.29
53200 · Accounting	487.50	2,062.50
53225 · Auditing	0.00	1,702.06
54000 · Travel & Per Diem	154.98	316.98
54100 · Telephone	442.35	3,284.61
54251 · Postage	121.31	121.31
54252 · Fuel & Oil	4,068.11	8,053.34
54300 · Utilities		
54300 · Utilities - Other	654.13	1,044.48
Total 54300 · Utilities	654.13	1,044.48
54600 · Shop Expense	1,176.60	2,971.31
54659 · Equipment Maintenance		
54659 · Equipment Maintenance - Other	16,129.89	17,888.32
Total 54659 · Equipment Maintenance	16,129.89	17,888.32
55152 · Office Supplies	103.54	553.38
55153 · Admin Fees, Licenses, Permits	0.00	2,675.00
55154 · Facility Maintenance & Repairs	707.77	1,100.23
55225 · Collection Expense-St Johns	1,844.86	1,995.44
55230 · Collection Discounts - SJC	7,799.02	7,799.02
Total 53000 · Operating Expenses	38,436.72	62,777.41
56000 · Capital Outlay		
56466 · Drainage Control	2,012.17	2,012.17
56468 · Signage	0.00	3,377.60
Total 56000 · Capital Outlay	2,012.17	5,389.77
57000 · Debt Service		

Flagler Estates Road and Water Control District

Profit & Loss

November 2016

	<u>Nov 16</u>	<u>Oct - Nov 16</u>
57471 · Principal Payments	0.00	-45.92
Total 57000 · Debt Service	0.00	-45.92
6560 · Payroll Expenses	70.00	863.87
Total Expense	109,887.38	186,509.74
Net Ordinary Income	89,113.39	27,825.09
Net Income	<u>89,113.39</u>	<u>27,825.09</u>

Flagler Estates Road and Water Control District

Profit & Loss

12/12/16

September through November 2016

Accrual Basis

	Sep 16	Oct 16	Nov 16	TOTAL
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	0.00	12,691.93	195,485.65	208,177.58
33825 · Excess Fees - St Johns County	0.00	2,365.58	48.03	2,413.61
34195 · Culvert Installation - Packages	970.25	0.00	3,324.40	4,294.65
34196 · Maintenance, Repairs & Damages	350.75	0.00	0.00	350.75
34199 · Move On/Off Permit	85.00	85.00	0.00	170.00
36110 · Interest Earned Capital City	68.29	66.83	65.54	200.66
36120 · Interest Earned - SBA	70.65	80.05	77.15	227.85
36990 · Miscellaneous Revenues	806.22	44.67	0.00	850.89
Total Income	2,351.16	15,334.06	199,000.77	216,685.99
Gross Profit	2,351.16	15,334.06	199,000.77	216,685.99
Expense				
51000 · Personal Services	43,636.14	48,156.12	69,368.49	161,160.75
53000 · Operating Expenses	72,504.07	24,340.69	38,436.72	135,281.48
56000 · Capital Outlay	0.00	3,377.60	2,012.17	5,389.77
57000 · Debt Service	0.00	-45.92	0.00	-45.92
6560 · Payroll Expenses	70.00	793.87	70.00	933.87
Total Expense	116,210.21	76,622.36	109,887.38	302,719.95
Net Ordinary Income	-113,859.05	-61,288.30	89,113.39	-86,033.96
Net Income	-113,859.05	-61,288.30	89,113.39	-86,033.96

Flagler Estates Road and Water Control District

Profit & Loss

September through November 2016

	Sep 16	Oct 16	Nov 16	TOTAL
Ordinary Income/Expense				
Income				
31125 · Taxes - St Johns County	0.00	12,691.93	195,485.65	208,177.58
33825 · Excess Fees - St Johns County	0.00	2,365.58	48.03	2,413.61
34195 · Culvert Installation - Packages	970.25	0.00	3,324.40	4,294.65
34196 · Maintenance, Repairs & Damages	350.75	0.00	0.00	350.75
34199 · Move On/Off Permit	85.00	85.00	0.00	170.00
36110 · Interest Earned Capital City	68.29	66.83	65.54	200.66
36120 · Interest Earned - SBA	70.65	80.05	77.15	227.85
36990 · Miscellaneous Revenues	806.22	44.67	0.00	850.89
Total Income	2,351.16	15,334.06	199,000.77	216,685.99
Gross Profit	2,351.16	15,334.06	199,000.77	216,685.99
Expense				
51000 · Personal Services				
51100 · Supervisors Fees	106.25	153.14	103.14	362.53
51200 · Salary and Wages	24,913.57	22,943.22	19,393.74	67,250.53
51210 · Vacation	7,323.85	542.50	1,805.42	9,671.77
51220 · Sick	583.65	128.12	1,636.84	2,348.61
51230 · Holiday	1,454.90	0.00	1,502.40	2,957.30
52100 · FICA Taxes	2,112.73	1,498.92	1,500.20	5,111.85
52150 · Payroll Taxes - Medicare	494.09	350.54	350.87	1,195.50
52300 · Life and Health Insurance				
52300 · Life and Health Insurance - Other	6,608.51	22,474.58	43,030.16	72,113.25
Total 52300 · Life and Health Insurance	6,608.51	22,474.58	43,030.16	72,113.25
52400 · Unemployment Compensation	38.59	25.10	45.72	109.41
52460 · Drug & Alcohol Testing	0.00	40.00	0.00	40.00
Total 51000 · Personal Services	43,636.14	48,156.12	69,368.49	161,160.75
53000 · Operating Expenses				
53131 · Services - Engineering	375.00	0.00	80.00	455.00
53132 · Vegetation Control	0.00	4,289.15	0.00	4,289.15
53154 · Legal	2,083.33	2,083.33	4,666.66	8,833.32
53155 · Legal Advertisement	0.00	90.29	0.00	90.29
53200 · Accounting	1,950.00	1,575.00	487.50	4,012.50
53225 · Auditing	0.00	1,702.06	0.00	1,702.06
54000 · Travel & Per Diem	174.96	162.00	154.98	491.94
54100 · Telephone	242.72	2,842.26	442.35	3,527.33
54251 · Postage	0.00	0.00	121.31	121.31
54252 · Fuel & Oil	3,627.26	3,985.23	4,068.11	11,680.60
54300 · Utilities				
54300 · Utilities - Other	0.00	390.35	654.13	1,044.48
Total 54300 · Utilities	0.00	390.35	654.13	1,044.48
54500 · Insurance	62,129.00	0.00	0.00	62,129.00
54600 · Shop Expense	807.67	1,794.71	1,176.60	3,778.98
54659 · Equipment Maintenance				
54659 · Equipment Maintenance - Other	1,051.50	1,758.43	16,129.89	18,939.82
Total 54659 · Equipment Maintenance	1,051.50	1,758.43	16,129.89	18,939.82
55152 · Office Supplies	62.63	449.84	103.54	616.01
55153 · Admin Fees, Licenses, Permits	0.00	2,675.00	0.00	2,675.00
55154 · Facility Maintenance & Repairs	0.00	392.46	707.77	1,100.23
55225 · Collection Expense-St Johns	0.00	150.58	1,844.86	1,995.44
55230 · Collection Discounts - SJC	0.00	0.00	7,799.02	7,799.02
Total 53000 · Operating Expenses	72,504.07	24,340.69	38,436.72	135,281.48
56000 · Capital Outlay				
56466 · Drainage Control	0.00	0.00	2,012.17	2,012.17
56468 · Signage	0.00	3,377.60	0.00	3,377.60
Total 56000 · Capital Outlay	0.00	3,377.60	2,012.17	5,389.77
57000 · Debt Service				
57471 · Principal Payments	0.00	-45.92	0.00	-45.92
Total 57000 · Debt Service	0.00	-45.92	0.00	-45.92
6560 · Payroll Expenses	70.00	793.87	70.00	933.87
Total Expense	116,210.21	76,622.36	109,887.38	302,719.95
Net Ordinary Income	-113,859.05	-61,288.30	89,113.39	-86,033.96
Net Income	-113,859.05	-61,288.30	89,113.39	-86,033.96

Flagler Estates Road and Water Control District
Budget vs. Actual
November 2016

12/12/16

Accrual Basis

	Nov 16	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	195,485.65	198,846.88	-3,361.23
33825 · Excess Fees - St Johns County	48.03		
34195 · Culvert Installation - Packages	3,324.40	530.00	2,794.40
34197 · Copies, Maps and Other	0.00	72.20	-72.20
36110 · Interest Earned Capital City	65.54	65.07	0.47
36120 · Interest Earned - SBA	77.15	4.73	72.42
Total Income	<u>199,000.77</u>	<u>199,518.88</u>	<u>-518.11</u>
Gross Profit	199,000.77	199,518.88	-518.11
Expense			
51000 · Personal Services	69,368.49	31,640.29	37,728.20
53000 · Operating Expenses	38,436.72	15,628.89	22,807.83
56000 · Capital Outlay	2,012.17	0.00	2,012.17
6560 · Payroll Expenses	70.00		
Total Expense	<u>109,887.38</u>	<u>47,269.18</u>	<u>62,618.20</u>
Net Ordinary Income	<u>89,113.39</u>	<u>152,249.70</u>	<u>-63,136.31</u>
Net Income	<u><u>89,113.39</u></u>	<u><u>152,249.70</u></u>	<u><u>-63,136.31</u></u>

Flagler Estates Road and Water Control District

12/12/16

Budget vs. Actual

Accrual Basis

November 2016

	Nov 16	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	195,485.65	198,846.88	-3,361.23
33825 · Excess Fees - St Johns County	48.03		
34195 · Culvert Installation - Packages	3,324.40	530.00	2,794.40
34197 · Copies, Maps and Other	0.00	72.20	-72.20
36110 · Interest Earned Capital City	65.54	65.07	0.47
36120 · Interest Earned - SBA	77.15	4.73	72.42
Total Income	199,000.77	199,518.88	-518.11
Gross Profit	199,000.77	199,518.88	-518.11
Expense			
51000 · Personal Services			
51100 · Supervisors Fees	103.14	54.36	48.78
51200 · Salary and Wages	19,393.74	22,848.41	-3,454.67
51210 · Vacation	1,805.42	189.87	1,615.55
51220 · Sick	1,636.84	123.34	1,513.50
51230 · Holiday	1,502.40	1,653.41	-151.01
52100 · FICA Taxes	1,500.20	1,393.63	106.57
52150 · Payroll Taxes - Medicare	350.87	325.93	24.94
52300 · Life and Health Insurance			
52300 · Life and Health Insurance - Other	43,030.16	5,045.65	37,984.51
Total 52300 · Life and Health Insurance	43,030.16	5,045.65	37,984.51
52400 · Unemployment Compensation	45.72	5.69	40.03
Total 51000 · Personal Services	69,368.49	31,640.29	37,728.20
53000 · Operating Expenses			
53131 · Services - Engineering	80.00	0.00	80.00
53154 · Legal	4,666.66	2,545.20	2,121.46
53155 · Legal Advertisement	0.00	94.23	-94.23
53200 · Accounting	487.50	1,067.50	-580.00
54000 · Travel & Per Diem	154.98	45.96	109.02
54100 · Telephone	442.35	136.00	306.35
54251 · Postage	121.31	0.00	121.31
54252 · Fuel & Oil	4,068.11	0.00	4,068.11
54300 · Utilities			
54300 · Utilities - Other	654.13	0.00	654.13
Total 54300 · Utilities	654.13	0.00	654.13
54600 · Shop Expense	1,176.60	715.20	461.40
54659 · Equipment Maintenance			
54659 · Equipment Maintenance - Other	16,129.89	678.00	15,451.89
Total 54659 · Equipment Maintenance	16,129.89	678.00	15,451.89
55152 · Office Supplies	103.54	240.00	-136.46
55154 · Facility Maintenance & Repairs	707.77	40.00	667.77
55225 · Collection Expense-St Johns	1,844.86	1,881.60	-36.74
55230 · Collection Discounts - SJC	7,799.02	7,761.60	37.42
55459 · Other Current Charges	0.00	423.60	-423.60
Total 53000 · Operating Expenses	38,436.72	15,628.89	22,807.83
56000 · Capital Outlay			
56466 · Drainage Control	2,012.17	0.00	2,012.17
Total 56000 · Capital Outlay	2,012.17	0.00	2,012.17
6560 · Payroll Expenses	70.00		
Total Expense	109,887.38	47,269.18	62,618.20
Net Ordinary Income	89,113.39	152,249.70	-63,136.31
Net Income	89,113.39	152,249.70	-63,136.31

Flagler Estates Road and Water Control District

Budget vs. Actual

October through November 2016

12/12/16

Accrual Basis

	Oct - Nov 16	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	208,177.58	207,806.91	370.67
33825 · Excess Fees - St Johns County	2,413.61		
34195 · Culvert Installation - Packages	3,324.40	1,755.00	1,569.40
34197 · Copies, Maps and Other	0.00	79.42	-79.42
34199 · Move On/Off Permit	85.00	0.00	85.00
36110 · Interest Earned Capital City	132.37	130.77	1.60
36120 · Interest Earned - SBA	157.20	9.64	147.56
36990 · Miscellaneous Revenues	44.67	8.70	35.97
Total Income	<u>214,334.83</u>	<u>209,790.44</u>	<u>4,544.39</u>
Gross Profit	214,334.83	209,790.44	4,544.39
Expense			
51000 · Personal Services	117,524.61	81,264.06	36,260.55
53000 · Operating Expenses	62,777.41	32,639.21	30,138.20
56000 · Capital Outlay	5,389.77	65,300.00	-59,910.23
57000 · Debt Service	-45.92		
6560 · Payroll Expenses	863.87		
Total Expense	<u>186,509.74</u>	<u>179,203.27</u>	<u>7,306.47</u>
Net Ordinary Income	<u>27,825.09</u>	<u>30,587.17</u>	<u>-2,762.08</u>
Net Income	<u><u>27,825.09</u></u>	<u><u>30,587.17</u></u>	<u><u>-2,762.08</u></u>

Flagler Estates Road and Water Control District

Budget vs. Actual

October through November 2016

12/12/16

Accrual Basis

	Oct - Nov 16	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
31125 · Taxes - St Johns County	208,177.58	207,806.91	370.67
33825 · Excess Fees - St Johns County	2,413.61		
34195 · Culvert Installation - Packages	3,324.40	1,755.00	1,569.40
34197 · Copies, Maps and Other	0.00	79.42	-79.42
34199 · Move On/Off Permit	85.00	0.00	85.00
36110 · Interest Earned Capital City	132.37	130.77	1.60
36120 · Interest Earned - SBA	157.20	9.64	147.56
36990 · Miscellaneous Revenues	44.67	8.70	35.97
Total Income	214,334.83	209,790.44	4,544.39
Gross Profit	214,334.83	209,790.44	4,544.39
Expense			
51000 · Personal Services			
51100 · Supervisors Fees	256.28	108.00	148.28
51200 · Salary and Wages	42,336.96	54,432.06	-12,095.10
51210 · Vacation	2,347.92	8,105.44	-5,757.52
51220 · Sick	1,764.96	770.32	994.64
51230 · Holiday	1,502.40	1,653.41	-151.01
52100 · FICA Taxes	2,999.12	4,636.78	-1,637.66
52150 · Payroll Taxes - Medicare	701.41	1,084.41	-383.00
52300 · Life and Health Insurance	65,504.74	10,393.30	55,111.44
52400 · Unemployment Compensation	70.82	80.34	-9.52
52460 · Drug & Alcohol Testing	40.00		
Total 51000 · Personal Services	117,524.61	81,264.06	36,260.55
53000 · Operating Expenses			
53131 · Services - Engineering	80.00	220.72	-140.72
53132 · Vegetation Control	4,289.15	0.00	4,289.15
53154 · Legal	6,749.99	2,545.20	4,204.79
53155 · Legal Advertisement	90.29	94.23	-3.94
53200 · Accounting	2,062.50	2,873.50	-811.00
53225 · Auditing	1,702.06	0.00	1,702.06
54000 · Travel & Per Diem	316.98	151.80	165.18
54100 · Telephone	3,284.61	1,550.40	1,734.21
54251 · Postage	121.31	0.00	121.31
54252 · Fuel & Oil	8,053.34	9,388.50	-1,335.16
54300 · Utilities	1,044.48	325.66	718.82
54600 · Shop Expense	2,971.31	925.60	2,045.71
54659 · Equipment Maintenance	17,888.32	2,220.00	15,668.32
55152 · Office Supplies	553.38	704.50	-151.12
55153 · Admin Fees, Licenses, Permits	2,675.00	293.00	2,382.00
55154 · Facility Maintenance & Repairs	1,100.23	202.50	897.73
55225 · Collection Expense-St Johns	1,995.44	1,986.40	9.04
55230 · Collection Discounts - SJC	7,799.02	7,761.60	37.42
55459 · Other Current Charges	0.00	1,395.60	-1,395.60
Total 53000 · Operating Expenses	62,777.41	32,639.21	30,138.20
56000 · Capital Outlay			
56464 · Machinery & Equipment	0.00	25,000.00	-25,000.00
56466 · Drainage Control	2,012.17	30,000.00	-27,987.83
56467 · Road repairs	0.00	5,000.00	-5,000.00
56468 · Signage	3,377.60	5,300.00	-1,922.40
Total 56000 · Capital Outlay	5,389.77	65,300.00	-59,910.23
57000 · Debt Service			
57471 · Principal Payments	-45.92		
Total 57000 · Debt Service	-45.92		
6560 · Payroll Expenses	863.87		

Flagler Estates Road and Water Control District

Budget vs. Actual

October through November 2016

	<u>Oct - Nov 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Total Expense	186,509.74	179,203.27	7,306.47
Net Ordinary Income	27,825.09	30,587.17	-2,762.08
Net Income	<u>27,825.09</u>	<u>30,587.17</u>	<u>-2,762.08</u>

FERWCD - Capital Projects Fund

Balance Sheet

12/12/16

As of November 30, 2016

Accrual Basis

	<u>Nov 30, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
10120 - CCB Capital Improvement Fund	103,180.40
Total Checking/Savings	103,180.40
Other Current Assets	
Inventory	156,390.00
12000 - Due From General Fund	51,790.41
Total Other Current Assets	208,180.41
Total Current Assets	311,360.81
TOTAL ASSETS	<u>311,360.81</u>
LIABILITIES & EQUITY	
Equity	
Reserve for Inventory	156,390.00
32000 - Retained Earnings-Fund Balance	348,501.53
Net Income	-193,530.72
Total Equity	311,360.81
TOTAL LIABILITIES & EQUITY	<u>311,360.81</u>

FERWCD - Capital Projects Fund

Profit & Loss

November 2016

12/12/16

Accrual Basis

	<u>Nov 16</u>	<u>Oct - Nov 16</u>
Ordinary Income/Expense		
Income		
31125 · CIP Assessment Collections	54,464.04	58,000.12
36120 · Interest Income - CCB	8.55	23.31
Total Income	<u>54,472.59</u>	<u>58,023.43</u>
Expense		
55230 · SJC - Collection Exp	353.56	395.51
55235 · SJC Assessment Discount	1,986.04	1,986.04
55275 · Collection Expense	347.26	-311.81
56460 · Paving and Stabilization	249,497.79	249,497.79
Total Expense	<u>252,184.65</u>	<u>251,567.53</u>
Net Ordinary Income	-197,712.06	-193,544.10
Other Income/Expense		
Other Income		
31130 · Excess Fees - SJC	13.38	13.38
Total Other Income	<u>13.38</u>	<u>13.38</u>
Net Other Income	13.38	13.38
Net Income	<u><u>-197,698.68</u></u>	<u><u>-193,530.72</u></u>

FERWCD - Capital Projects Fund

Budget vs. Actual

October through November 2016

12/12/16

Accrual Basis

	<u>Oct - Nov 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
31125 · CIP Assessment Collections	58,000.12	228,992.00	-170,991.88
36120 · Interest Income - CCB	23.31	15.99	7.32
Total Income	<u>58,023.43</u>	<u>229,007.99</u>	<u>-170,984.56</u>
Expense			
55230 · SJC - Collection Exp	395.51	19.69	375.82
55235 · SJC Assessment Discount	1,986.04	2,151.79	-165.75
55275 · Collection Expense	-311.81	70.48	-382.29
56460 · Paving and Stabilization	249,497.79	0.00	249,497.79
56465 · Road Resurfacing	0.00	250,000.00	-250,000.00
56495 · Paving Culverts & Rip Rap	0.00	70,000.00	-70,000.00
Total Expense	<u>251,567.53</u>	<u>322,241.96</u>	<u>-70,674.43</u>
Net Ordinary Income	<u>-193,544.10</u>	<u>-93,233.97</u>	<u>-100,310.13</u>
Other Income/Expense			
Other Income			
31130 · Excess Fees - SJC	13.38	17.67	-4.29
Total Other Income	<u>13.38</u>	<u>17.67</u>	<u>-4.29</u>
Net Other Income	<u>13.38</u>	<u>17.67</u>	<u>-4.29</u>
Net Income	<u><u>-193,530.72</u></u>	<u><u>-93,216.30</u></u>	<u><u>-100,314.42</u></u>