

FUND STATEMENT

Fund Type G30, Capital Project Funds

Fund 316, Pro Rata Share Drainage Construction

	FY 2005 Actual	FY 2006 Adopted Budget Plan	FY 2006 Revised Budget Plan	FY 2006 Third Quarter Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$4,879	\$0	\$4,880	\$4,880	\$0
Revenue ¹ :					
Pro Rata Shares	\$1,735,093	\$0	\$23,878,304	25,878,304	2,000,000
Developer Contributions ²	0	0	674,687	674,687	0
Total Revenue	\$1,735,093	\$0	\$24,552,991	\$26,552,991	\$2,000,000
Total Available	\$1,739,972	\$0	\$24,557,871	\$26,557,871	\$2,000,000
Total Expenditures ¹	\$1,735,092	\$0	\$24,557,871	\$26,557,871	\$2,000,000
Total Disbursements	\$1,735,092	\$0	\$24,557,871	\$26,557,871	\$2,000,000
Ending Balance³	\$4,880	\$0	\$0	\$0	\$0

¹ In order to account for revenues and expenditures in the proper fiscal year, an audit adjustment in the amount of \$41 has been reflected as an increase to revenue to accurately record revenue and a decrease of \$1,500 has been reflected in FY 2005 expenditures to offset accruals. The projects effected by these adjustments are Project DF1047, Regional Pond D-47, Project LR1008, Regional Pond R-8 and Project LR1161, Regional Pond R-161. This impacts the amount carried forward resulting in a net increase of \$1,541 to the *FY 2006 Revised Budget Plan*. The audit adjustments have been included in the FY 2005 Comprehensive Annual Financial Report (CAFR). Details of the FY 2005 audit adjustments are included in the FY 2006 Third Quarter Package.

² Represents anticipated developer contributions associated with Project DF1046, Regional Pond D-46.

³ Capital projects are budgeted based on the total project costs. Most projects span multiple years, from design to construction completion. Therefore, funding for capital projects is carried forward each fiscal year, and ending balances fluctuate, reflecting the carryover of these funds.