

BC Session 3: Finance
 Example Project Cash Position Report

Big Dig Construction Company
Project Cash Position
December 31, 2021

| Project Name | Current Contract Balance | Billed to Date | Accounts Receivable | AR Retainage | Project Cash Receipts | Project Cost to Date | Accounts Payable | Sub Retainage | Project Cash Used | Project Net Cash Flow | Project Profit Earned | Over or Under Profit |
|------------------------|--------------------------|---------------------|---------------------|-------------------|-----------------------|----------------------|-------------------|-------------------|---------------------|-----------------------|-----------------------|----------------------|
| City Landfill | \$ 750,000 | \$ 740,000 | \$ 10,000 | \$ 37,000 | \$ 693,000 | \$ 701,000 | \$ 42,060 | \$ 21,030 | \$ 637,910 | \$ 55,090 | \$ 49,000 | \$ 6,090 |
| Developer Site Project | 834,000 | 800,000 | 53,600 | 40,000 | 706,400 | 752,000 | 45,120 | 22,560 | 684,320 | 22,080 | 73,221 | (51,141) |
| County Paving | 412,000 | 370,900 | 24,850 | 18,545 | 327,505 | 310,000 | 18,600 | 9,300 | 282,100 | 45,405 | 31,497 | 13,907 |
| Town School Parking | 615,000 | 410,900 | 27,530 | 20,545 | 362,825 | 400,500 | 24,030 | 12,015 | 364,455 | (1,630) | 30,108 | (31,738) |
| Jones Sewer Plant | 1,140,000 | 655,600 | 43,925 | 32,780 | 578,895 | 560,000 | 33,600 | 16,800 | 509,600 | 69,295 | 15,135 | 54,160 |
| Johnson Storm Water | 1,000,000 | 790,670 | 52,975 | 70,600 | 667,095 | 807,000 | 48,420 | 24,210 | 734,370 | (67,275) | 46,968 | (114,243) |
| City Parking | 400,000 | 230,705 | 15,457 | 11,535 | 203,713 | 280,000 | 16,800 | 8,400 | 254,800 | (51,087) | 29,392 | (80,480) |
| County Jail Paving | 500,000 | 78,000 | 5,226 | 3,900 | 68,874 | 40,000 | 2,400 | 1,200 | 36,400 | 32,474 | 3,011 | 29,463 |
| State Highway Repairs | 2,023,000 | 502,200 | 33,647 | 25,110 | 443,443 | 400,560 | 24,034 | 12,017 | 364,510 | 78,933 | 14,995 | 63,938 |
| Municipal Airport 1 | 1,500,000 | 540,870 | 36,238 | 27,044 | 477,588 | 509,020 | 17,600 | 15,271 | 476,149 | 1,439 | 59,929 | (58,491) |
| Municipal Roadwork | 1,221,000 | 356,780 | 23,904 | 17,839 | 315,037 | 290,900 | 17,454 | 8,727 | 264,719 | 50,318 | 34,961 | 15,356 |
| Smith Rd improv | 840,000 | 167,703 | 11,236 | 8,385 | 148,082 | 120,400 | 7,224 | 3,612 | 109,564 | 38,518 | 22,045 | 16,473 |
| Johnson Rd Improv | 812,000 | - | - | - | - | 20,000 | 1,200 | 600 | 18,200 | (18,200) | 1,368 | (19,568) |
| Sharon Rd Improv | 700,000 | 27,700 | 1,856 | 1,385 | 24,459 | 12,600 | 756 | 378 | 11,466 | 12,993 | 1,626 | 11,368 |
| Town Hall Site | 373,000 | 15,000 | 1,005 | 750 | 13,245 | - | - | - | - | 13,245 | - | 13,245 |
| Totals | \$ 13,120,000 | \$ 5,687,028 | \$ 341,449 | \$ 315,418 | \$ 5,030,161 | \$ 5,203,980 | \$ 299,298 | \$ 156,120 | \$ 4,748,563 | \$ 281,598 | \$ 413,256 | \$ (131,661) |