

## MEMORANDUM

**TO:** Kenneth W. Parker, City Manager  
**FROM:** John A. Shelley, Finance Director  
**DATE:** July 17, 2006  
**SUBJECT:** Highlighting of June Financial Report

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This memorandum highlights the financial activity in four major funds and the Building Revenue Fund for the month of June 2006. Please see the attached computation of available fund equity that will add perspective to cash receipts. Also attached are the financial reports from the Cypress Head Golf Course, YMCA, and Halifax Mobile Home Park. Highlights of this fund is as follows:

### GENERAL FUND

**Revenues:** During the ninth month of the current fiscal year, the General Fund received \$1,871,911 which was higher than expected levels.

Building permit revenue has been moved to a new Building Fund due to State requirements. This new fund collected \$116,044 in receipts which is higher than the expected monthly average. Fiscal year-to-date revenues; however, are significantly below expected levels in this new fund. The cumulative decline in building revenues has also adversely affected impact fees receipts. Council approved a revised budget plan for the Building Fund and the affected Impact Fee funds as part of the Budget Execution Review in March. Please see the attached analysis of general fund financial activity.

**Expenditures:** June expenditures amounted to \$2,768,927 with an additional encumbered amount of \$1,209,959. Year-to-date expenditures are below expected budgetary level. The monthly expenditures in the Building Special Revenue Fund were \$124,885, slightly higher than expected. Fiscal year-to-date expenditures are \$1,091,091 or 3% above expected levels. Please also see the attached analysis.

### WATER & SEWER FUND

**Revenues:** The Water and Sewer Fund collected \$2,122,554 during the month of June which was higher than expected levels. The attached analysis will provide specific detail.

**Expenditures:** Our monthly expenditures amounted to \$1,547,749 with an additional \$427,655 encumbered through the ninth month of this fiscal year. Actual total year-to-date expenses are below our approved budgetary level at \$13,994,298.

**SANITATION FUND**

Revenues & Expenses: Our Sanitation Fund collected revenues in the month of June in the amount of \$458,921. May sanitation operating expenses totaled \$429,026. These are within the parameters established by the budget.

**DRAINAGE UTILITY FUND**

Revenues & Expenses: Our Drainage Utility Fund collected monthly revenues in the amount of \$300,897. The significant increase in year-to-date revenue represents the change of collection method to a non-advalorem method.

June drainage/utility operating expenses total \$100,521 which was below expected levels. Actual total year-to-date expenses are below our approved budgetary level at \$2,760,626. The attached analysis will provide you with specific detail.

**GOLF COURSE REPORT**

Please see the attached financial report for the period ending June 30, 2006 for the Cypress Head Golf Course.

**YMCA REPORT**

Please see the attached financial report for the period ending June 30, 2006 for the YMCA.

**HALIFAX RIVER MOBILE HOME PARK**

Please see the attached financial report for the period ending June 30, 2006 for the Halifax River Mobile Home Park.

**IN SUMMARY:**

As appropriations lapse at the end of each year, City Council reappropriates funding for open purchase orders and existing funded projects. Total budget projections as they are presented in the attached reports incorporate current year appropriations plus prior year carryover pertaining to open and in process projects. Available liquid equity has been evaluated and is adequate to meet or exceed revenue policies as established by City Council.

Should you have any questions as they relate to this report or its attachments, please contact me.

GENERAL, WATER & SEWER, SOLID WASTE AND DRAINAGE FUNDS

Nine Months Ending June 30, 2006

REVENUE & EXPENSE - DETAIL ANALYSIS

	FY05 ACTUAL	FY06 BUDGET	RECEIVED		FY06		RECEIVED		TO DATE POS.(NEG.)	
			EXPECTED THIS MONTH	OR SPENT THIS MONTH	EXPECTED TO DATE	OR SPENT TO DATE				
									(%)(S)	
<u>001 - GENERAL FUND</u>										
AD-VALOREM TAX	9,980,054	11,374,976	10,157	318,413	11,203,941	11,561,208	3.09%			
FRANCHISE (FP&L)	2,558,130	2,100,500	135,454	188,978	1,005,917	1,420,666	29.19%			
PUBLIC SERVICE FEES										
FP&L	2,894,309	2,636,800	179,567	216,285	1,662,210	1,865,988	10.92%			
TELECOMMUNICATIONS	1,958,677	1,954,091	174,109	185,942	1,253,745	1,210,985	-3.53%			
WATER	668,921	700,900	58,408	76,238	525,675	541,520	2.93%			
STATE SALES TAX	2,719,509	2,915,869	255,367	244,253	1,677,228	1,768,918	5.18%			
OCC. BUSINESS LICENSES	140,328	115,000	975	4,791	45,155	39,567	-14.12%			
BUILDING PERMITS	1,571,403	0	0	0	0	0	0.00%			
STATE REVENUE SHARING	1,620,688	1,747,037	0	0	1,033,956	1,049,506	1.48%			
OTHER REVENUE AND										
TRANSFER CATEGORIES	6,518,014	10,461,503	871,792	637,011	5,559,922	4,813,848	-13.419%			
TOTAL REVENUE	30,630,034	34,006,676	1,685,829	1,871,911	23,967,749	24,272,206	\$304,457			
TOTAL EXPEND.	28,002,339	34,006,676	2,833,890	2,768,927	25,505,007	20,796,001	18.46%			

\*1 - NOTE: Building Permit Revenue was moved to a separate fund during the current fiscal year.

Nine Months Ending June 30, 2006

REVENUE & EXPENSE - DETAIL ANALYSIS

	FY06		RECEIVED		RECEIVED		TO DATE POS.(NEG.)
	ACTUAL	BUDGET	EXPECTED THIS MONTH	OR SPENT THIS MONTH	EXPECTED TO DATE	OR SPENT TO DATE	
<b>401 - WATER &amp; SEWER FUND</b>							
TOTAL REVENUE RECEIPTS	26,808,730	21,745,883	2,058,712	2,122,554	14,780,434	14,783,791	\$3,358
TOTAL EXPENSES							
NOT INCL. DEPRECIATION	24,262,355	21,745,883	1,812,157	1,547,749	16,309,412	13,994,298	14.19%
<b>410 - SOLID WASTE FUND</b>							
TOTAL REVENUE RECEIPTS	5,098,034	5,122,100	426,842	458,921	3,781,575	3,843,450	\$61,875
TOTAL EXPENSES							
NOT INCL. DEPRECIATION	5,116,485	5,122,100	426,842	429,026	3,841,575	3,456,938	10.01%
<b>412 - DRAINAGE FUND</b>							
TOTAL Revenue, Grants and Trai	2,742,020	4,729,694	94,594	300,897	4,061,424	4,270,390	\$208,966
TOTAL EXPENDITURES	3,165,533	4,729,694	394,141	100,521	3,547,271	2,760,626	22.18%

\*3 Note: the budget and actual figures have been adjusted to eliminate the debt proceeds received from the 2005 Drainage Bond.

**CITY OF PORT ORANGE**  
**GENERAL FUND - COMPUTATION OF AVAILABLE FUND EQUITY**  
**June 30, 2006**

	<u>BALANCE</u>	<u>Percent</u>
<b>EQUITY IN POOLED CASH AND INVESTMENTS</b>	<b>\$13,404,270</b>	
<b>TOTAL LIQUID ASSETS</b>	<b>13,404,270</b>	
<b>PLUS: Remaining expected receipts for the balance of the fiscal year 2006</b>	<b>5,879,530</b>	
<b>LESS: Total recorded liabilities including deposits</b>	<b>(196,006)</b>	
<b>Remaining appropriations for the balance of the fiscal year 2006</b>	<b>(12,000,716)</b>	
<b>Encumbrances</b>	<b>(1,209,959)</b>	
<b>TOTAL PROJECTED RESERVES SEPTEMBER 30, 2006</b>	<b>5,877,119</b>	<b>17.28%</b>
<b>LESS 15%- FY05/06 BUDGET EQUITY RESERVE</b>	<b>5,101,001</b>	<b>15.00%</b>
		<b>(54 DAYS)</b>
<b>AVAILABLE LIQUID RESERVES @ June 30, 2006</b>	<b>\$776,118</b>	<b>2.28%</b>

**PLEASE NOTE:**

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- 1 ALL KNOWN CITY OBLIGATIONS HAVE BEEN RECORDED AS OF THIS DATE AND ARE INCLUDED IN THE ABOVE ANALYSIS.
- 2 THE MAJORITY OF CASH RECEIPTS ARRIVE DURING FIRST PART OF THE FISCAL YEAR.
- 3 THE ABOVE MODIFIED CASH ANALYSIS DOES NOT INCLUDE ACCOUNTS RECEIVABLE NOR OTHER BALANCE SHEET ITEMS, EXCEPT FEMA RECEIVABLES.
- 4 CERTAIN FEMA & STATE RECEIVABLE BALANCES OF \$118,000 ARE BEING CONTESTED.

**CITY OF PORT ORANGE**

**WATER & SEWER FUND - COMPUTATION OF AVAILABLE FUND EQUITY**

**June 30, 2006**

	<u>BALANCE</u>	<u>Percent</u>
<b>EQUITY IN POOLED CASH AND INVESTMENTS</b>	<b>\$8,149,504</b>	
<b>TOTAL LIQUID ASSETS</b>	<b>8,149,504</b>	
<b>PLUS: Remaining expected receipts for the balance of the fiscal year 2006</b>	<b>6,427,790</b>	
<b>LESS: Total recorded liabilities including deposits</b>	<b>(3,230,924)</b>	
<b>Remaining appropriations for the balance of the fiscal year 2006</b>	<b>(7,323,930)</b>	
<b>Encumbrances</b>	<b>(427,655)</b>	
<b>TOTAL PROJECTED RESERVES SEPTEMBER 30, 2006</b>	<b>3,594,785</b>	<b>16.53%</b>
<b>LESS 15%- FY05/06 BUDGET EQUITY RESERVE</b>	<b>3,261,882</b>	<b>15.00%</b>
<b>AVAILABLE LIQUID RESERVES @ June 30, 2006</b>	<b>\$332,902</b>	<b>1.53%</b>

**PLEASE NOTE:**

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- 1 ALL KNOWN CITY OBLIGATIONS HAVE BEEN RECORDED AS OF THIS DATE AND ARE INCLUDED IN THE ABOVE ANALYSIS.**
  - 2 THE ABOVE MODIFIED CASH ANALYSIS DOESN'T INCLUDE ALL BALANCE SHEET ITEMS, THEREFORE, ACTUAL FUND EQUITY CANNOT BE BASED ON AVAILABLE LIQUID CASH RESERVES.**

**CITY OF PORT ORANGE**  
**SOLID WASTE FUND - COMPUTATION OF AVAILABLE FUND EQUITY**  
**June 30, 2006**

	<u>BALANCE</u>	<u>Percent</u>
<b>EQUITY IN POOLED CASH AND INVESTMENTS</b>	<b>\$1,751,394</b>	
<b>TOTAL LIQUID ASSETS</b>	<b>1,751,394</b>	
<b>PLUS: Remaining budgeted receipts for the balance of the fiscal year 2006</b>	<b>1,278,650</b>	
<b>LESS: Total recorded liabilities including deposits</b>	<b>(22,736)</b>	
<b>Remaining appropriations for the balance of the fiscal year 2006</b>	<b>(385,482)</b>	
<b>Encumbrances</b>	<b><u>(1,279,680)</u></b>	
<b>TOTAL PROJECTED RESERVES SEPTEMBER 30, 2006</b>	<b>1,342,146</b>	<b>26.20%</b>
<b>LESS 15%- FY05/06 BUDGET EQUITY RESERVE (54 DAYS)</b>	<b><u>768,315</u></b>	<b>15.00%</b>
<b>AVAILABLE LIQUID RESERVES @ June 30, 2006</b>	<b><u><u>\$573,831</u></u></b>	<b>11.20%</b>

**PLEASE NOTE:**

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- 2 THE ABOVE MODIFIED CASH ANALYSIS DOESN'T INCLUDE ALL BALANCE SHEET ITEMS, THEREFORE, ACTUAL FUND EQUITY CANNOT BE BASED ON AVAILABLE LIQUID CASH RESERVES.

**CITY OF PORT ORANGE**

**DRAINAGE OPERATING FUND - COMPUTATION OF AVAILABLE FUND EQUITY**

**June 30, 2006**

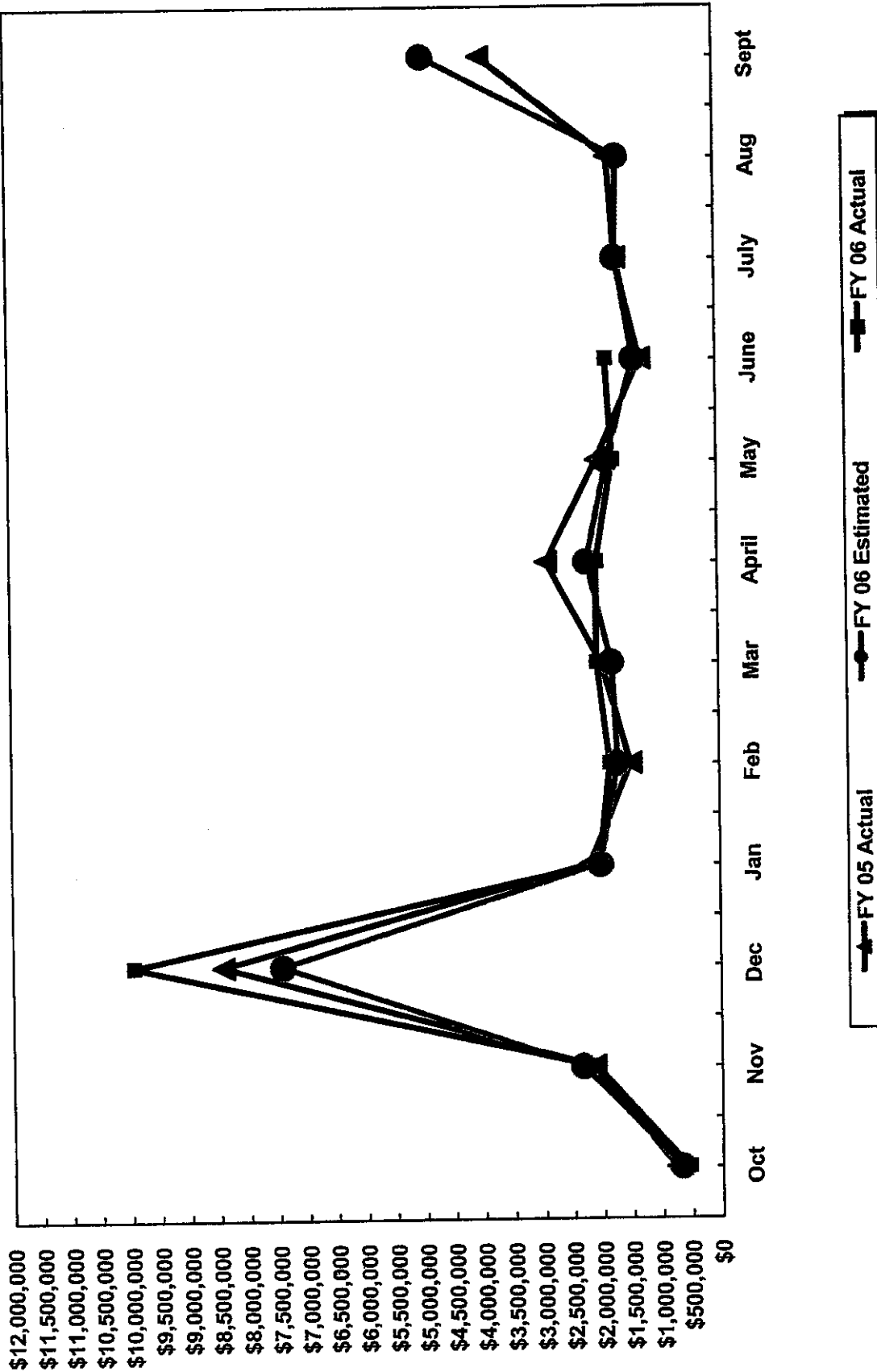
	<u>BALANCE</u>	<u>Percent</u>
<b>EQUITY IN POOLED CASH AND INVESTMENTS</b>	<b>\$1,529,203</b>	
<b>GRANT RECEIVABLE AND ACCOUNTS RECEIVABLE</b>	<b>631,532</b>	
	<hr/>	
<b>TOTAL QUICK ASSETS</b>	<b>2,160,735</b>	
<b>PLUS: Remaining budgeted receipts for the balance of the fiscal year 2006</b>	<b>132,060</b>	
<b>Grant Revenue</b>		
<b>LESS: Total recorded liabilities</b>	<b>(48,324)</b>	
<b>Remaining appropriations for the balance of the fiscal year 2006</b>	<b>(1,697,577)</b>	
<b>Encumbrances</b>	<b>(271,491)</b>	
	<hr/>	
<b>TOTAL PROJECTED RESERVES SEPTEMBER 30, 2006</b>	<b>275,403</b>	<b>8.33%</b>
<b>LESS 15%- FY05/06 BUDGET EQUITY RESERVE</b>	<b>0</b>	<b>0.00%</b>
	<hr/>	
<b>AVAILABLE LIQUID RESERVES @ June 30, 2006</b>	<b>\$275,403</b>	<b>8.33%</b>
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**PLEASE NOTE:**

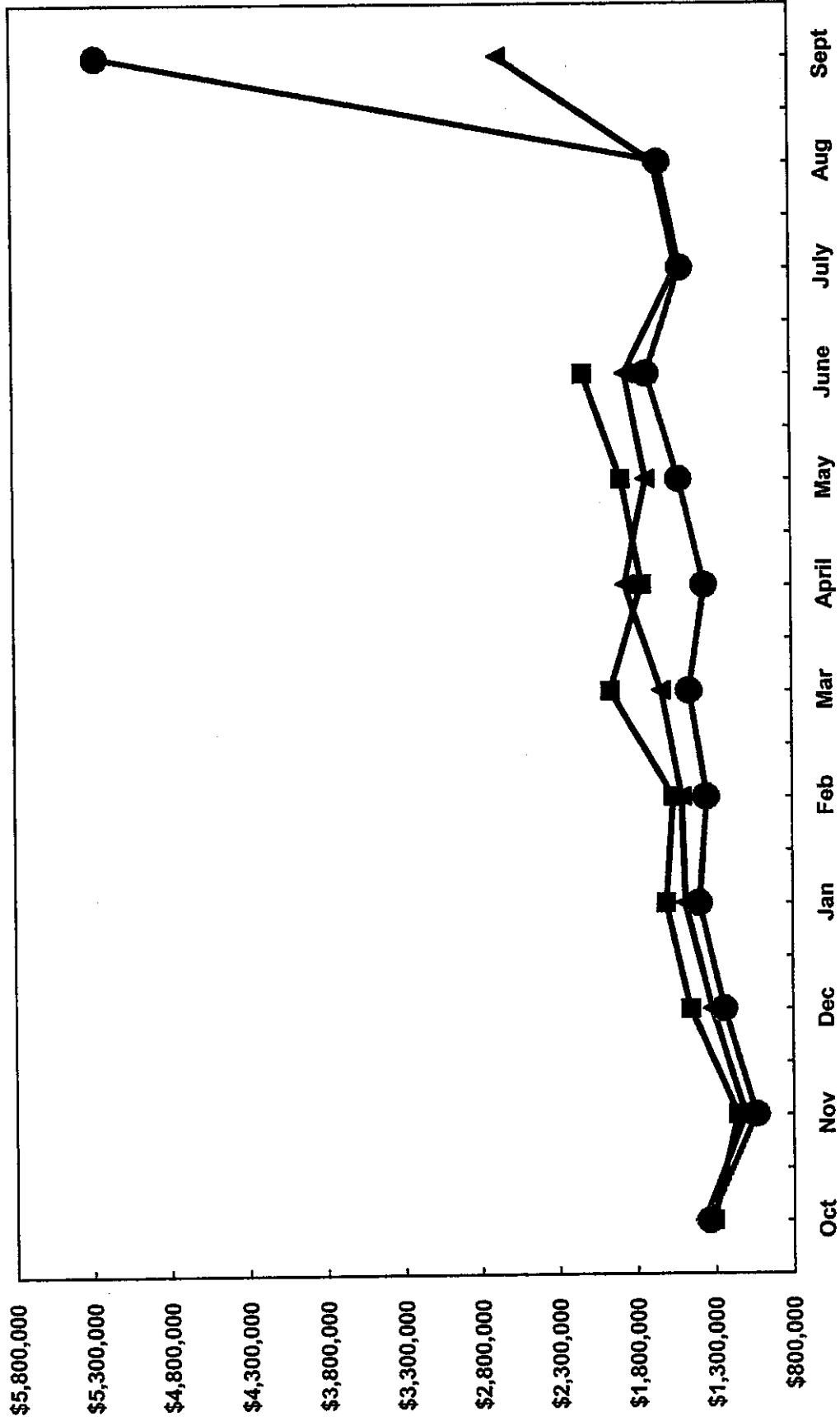
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**GENERAL FUND  
Total Revenues**



**WATER/SEWER OPERATING FUND**  
Total Revenues

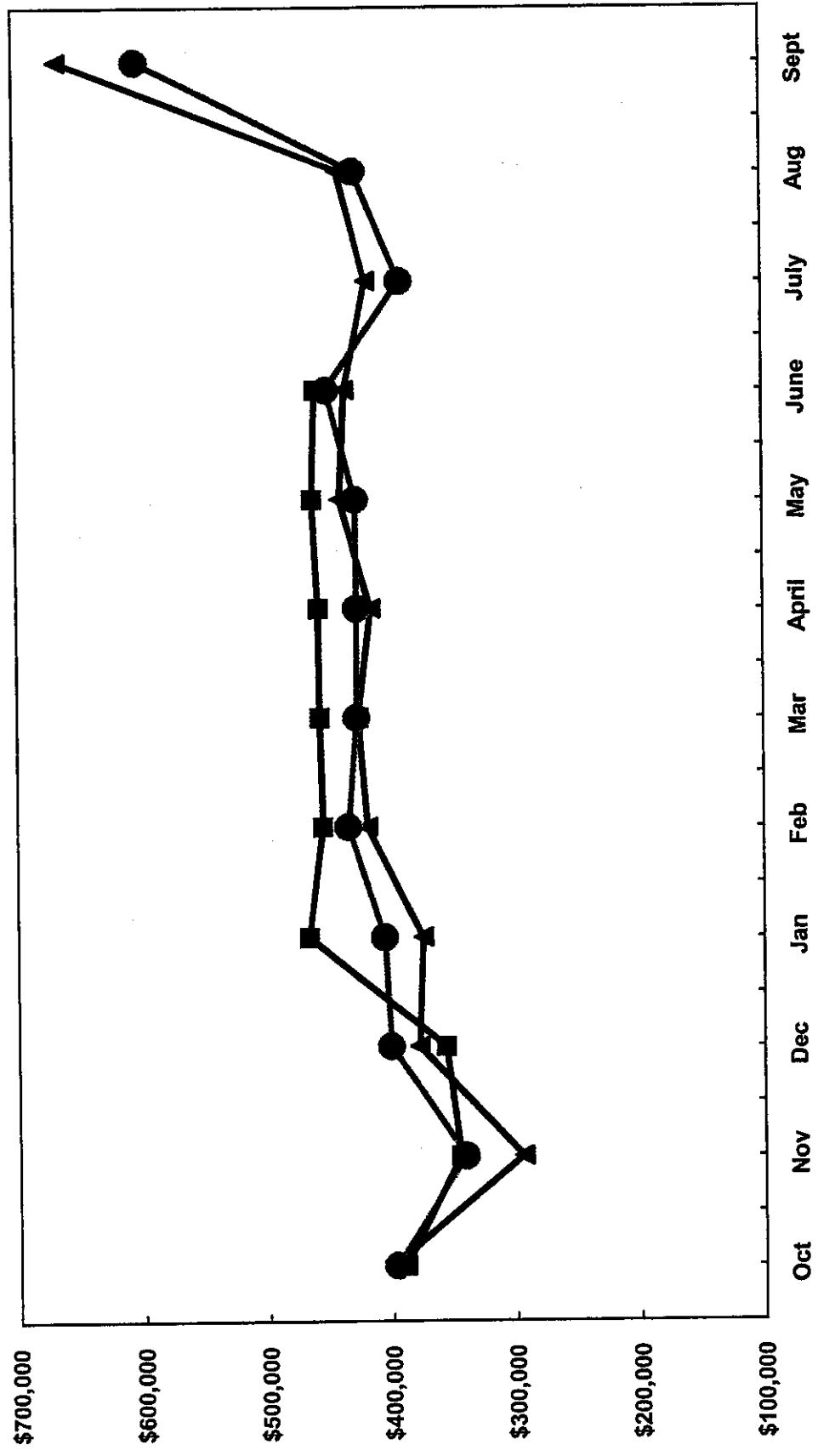


FY 05 Actual

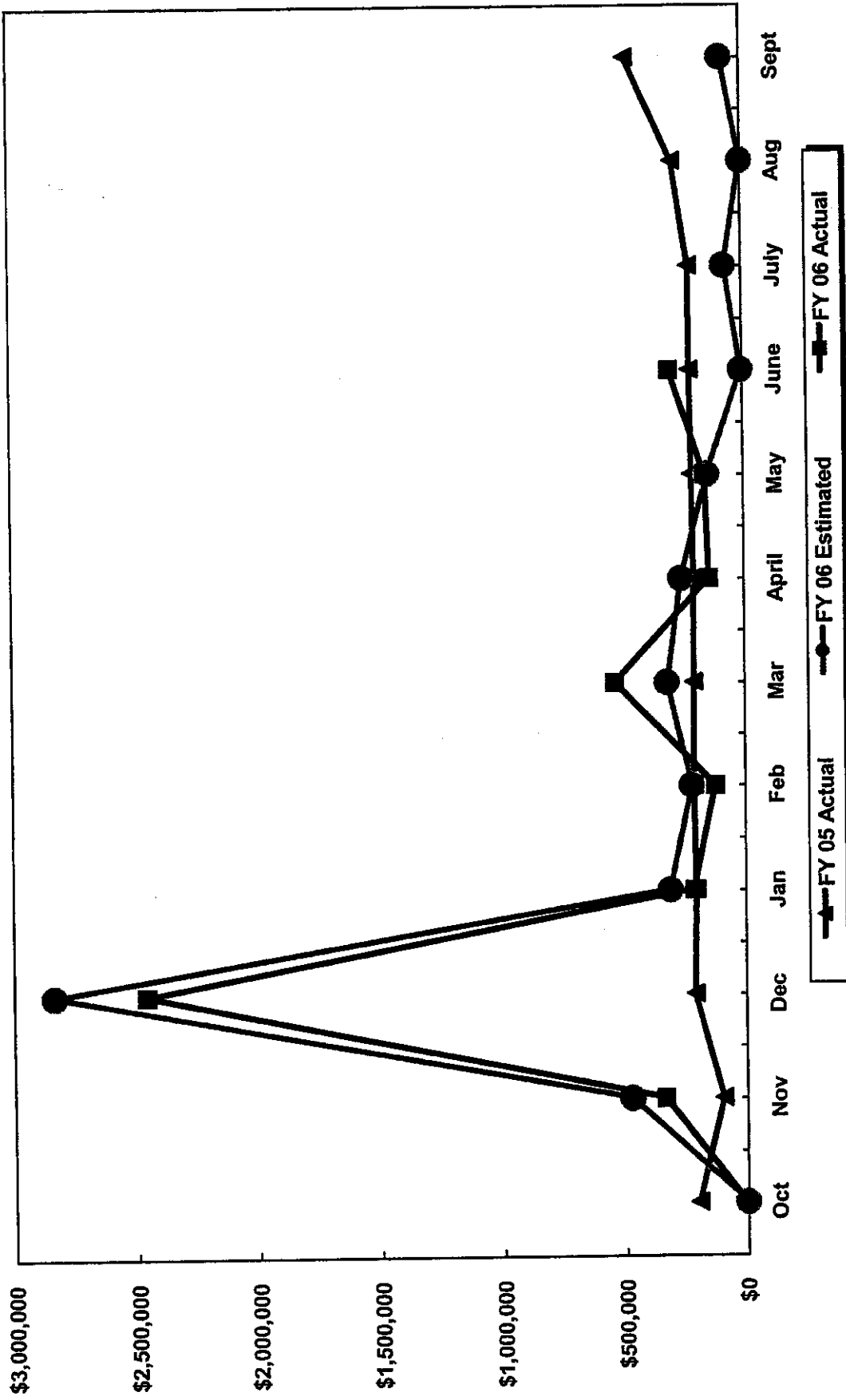
FY 06 Estimated

FY 06 Actual

**SOLID WASTE FUND  
Total Revenues**



**DRAINAGE FUND  
Total Revenues**



**CITY OF PORT ORANGE  
INCOME STATEMENT  
FOR THE NINE MONTHS ENDING JUNE 30, 2006**

	CURRENT ACTUAL	CURRENT BUDGET	% OF JUDGE	THIS LAST YEAR	% OF LAST YEAR	YTD ACTUAL	YTD BUDGET	% OF JUDGE	LAST YEAR	% OF LAST YEAR	ANNUAL BUDGET	% OF ANNUAL
<b>REVENUES</b>												
GENERAL & ADMIN	0	0	0.00	250	0.00	500	0	0.00	1,353	36.90	0	0.00
COURSE & GROUNDS	45,326	51,546	87.93	39,504	114.74	589,769	576,854	102.24	562,644	104.82	701,495	84.07
CARTS	46,023	46,700	98.55	38,991	118.03	451,098	451,100	100.00	445,050	101.36	572,100	78.85
PRO SHOP	13,015	10,165	128.04	11,998	108.48	92,759	98,585	94.09	98,871	93.82	122,880	75.49
DRIVING RANGE	3,410	4,700	72.55	3,052	111.73	38,935	41,475	93.88	38,269	101.74	59,049	73.39
FOOD & BEVERAGE	26,257	26,150	100.41	19,306	136.00	220,038	218,830	100.55	217,509	101.16	277,490	79.30
CITY SURCHARGE R & R	4,227	4,600	91.89	3,504	120.63	42,470	44,650	95.12	44,746	94.91	56,822	74.74
<b>TOTAL REVENUES</b>	<b>138,258</b>	<b>143,861</b>	<b>96.11</b>	<b>116,605</b>	<b>118.57</b>	<b>1,435,568</b>	<b>1,431,484</b>	<b>100.28</b>	<b>1,408,444</b>	<b>101.93</b>	<b>1,783,838</b>	<b>80.48</b>
<b>COST OF SALES</b>												
PRO SHOP	9,551	6,494	147.07	9,240	103.37	56,816	59,602	95.33	65,919	86.19	74,868	75.89
FOOD & BEVERAGE	10,338	10,199	101.36	9,219	112.14	91,624	85,345	107.36	88,016	104.10	108,221	84.66
<b>TOTAL COST OF SALES</b>	<b>19,889</b>	<b>16,693</b>	<b>119.15</b>	<b>18,459</b>	<b>107.75</b>	<b>148,440</b>	<b>144,947</b>	<b>102.41</b>	<b>153,935</b>	<b>98.43</b>	<b>183,089</b>	<b>81.08</b>
<b>GROSS PROFIT</b>	<b>118,369</b>	<b>127,168</b>	<b>93.08</b>	<b>98,146</b>	<b>120.61</b>	<b>1,287,129</b>	<b>1,286,547</b>	<b>100.06</b>	<b>1,254,509</b>	<b>102.60</b>	<b>1,600,747</b>	<b>80.41</b>
<b>PAYROLL &amp; RELATED</b>												
GENERAL & ADMIN	8,989	9,939	90.44	8,917	100.81	81,159	87,730	94.79	81,147	102.48	117,552	70.74
COURSE & GROUNDS	21,208	24,364	87.05	25,430	83.07	213,260	217,465	98.07	210,428	101.35	291,737	73.10
CARTS	7,783	4,986	156.10	7,349	105.91	49,806	45,222	110.14	58,730	84.81	60,509	82.31
PRO SHOP	8,207	8,616	95.25	5,968	137.52	71,759	77,434	92.67	50,089	143.26	103,836	69.11
FOOD & BEVERAGE	10,128	10,131	99.97	9,339	108.45	89,397	88,713	100.77	85,004	105.17	119,420	74.86
MARKETING	4,817	3,415	141.05	5,218	92.32	36,296	30,286	119.84	34,053	106.59	40,529	89.56
<b>TOTAL PAYROLL &amp; RELA</b>	<b>61,132</b>	<b>61,451</b>	<b>99.48</b>	<b>67,321</b>	<b>98.08</b>	<b>543,677</b>	<b>546,850</b>	<b>99.42</b>	<b>518,451</b>	<b>104.86</b>	<b>733,583</b>	<b>74.11</b>
<b>EXPENSES</b>												
GENERAL & ADMIN	12,648	12,238	103.35	12,456	101.54	118,406	127,338	92.99	122,704	96.50	161,667	73.24
COURSE & GROUNDS	13,101	17,667	74.16	14,733	88.92	174,421	185,103	94.23	178,695	97.61	239,859	72.72
CARTS	4,335	4,446	97.50	4,227	102.56	39,323	39,864	98.64	39,564	99.39	53,202	73.91
PRO SHOP	214	440	48.64	387	55.30	8,482	8,560	99.09	7,755	109.37	9,880	85.85
DRIVING RANGE	0	115	0.00	214	0.00	1,636	2,535	64.54	3,865	42.33	3,630	45.97
FOOD & BEVERAGE	1,468	2,588	56.72	2,268	64.73	17,429	22,710	75.87	20,320	84.79	30,024	57.38
CITY SURCHARGE R & R	4,227	4,600	91.89	3,504	120.63	42,470	44,650	95.12	44,746	94.91	56,822	74.74
MARKETING	2,640	2,352	112.24	3,080	85.71	28,419	29,003	97.99	28,398	100.07	36,059	78.81
<b>TOTAL EXPENSES</b>	<b>38,633</b>	<b>44,446</b>	<b>86.92</b>	<b>40,669</b>	<b>94.53</b>	<b>430,386</b>	<b>459,763</b>	<b>93.61</b>	<b>446,047</b>	<b>96.48</b>	<b>591,143</b>	<b>72.81</b>
<b>NET OPERATING INCOM</b>	<b>18,604</b>	<b>21,271</b>	<b>87.46</b>	<b>(5,044)</b>	<b>(368.83)</b>	<b>313,968</b>	<b>278,934</b>	<b>111.84</b>	<b>289,011</b>	<b>108.32</b>	<b>276,021</b>	<b>113.42</b>
MANAGEMENT FEE	7,740	7,742	99.97	7,515	102.99	69,661	69,670	99.99	67,632	103.00	93,589	74.43
INTEREST EXPENSE	14,833	14,833	100.00	14,833	100.00	133,497	133,497	100.00	133,497	100.00	177,996	75.00
<b>NET INCOME</b>	<b>(3,969)</b>	<b>(1,304)</b>	<b>304.37</b>	<b>(27,392)</b>	<b>14.49</b>	<b>109,908</b>	<b>76,767</b>	<b>143.17</b>	<b>87,882</b>	<b>125.06</b>	<b>4,436</b>	<b>2,477.64</b>

FOR MANAGEMENT PURPOSES ONLY

City of Port Orange  
 General Ledger Trial Balance  
 As of Jun 30, 2006

Filter Criteria includes: Report order is by ID. Report is printed in Detail Format.

Account ID	Account Description	Debit Amt	Credit Amt
001103	CASH OPERATING - NEW	105,851.28	
001104	CASH - PAYROLL - NEW	3,710.69	
001106	CASH - PETTY	1,600.00	
001202	A/R MEMBERS	12.69	
001204	ACCTS REC CODE AND R&R	74,315.24	
031000	GOLF PRO SHOP INVENTORY	43,631.21	
032000	CLUBHOUSE FOOD INVENTO	2,725.80	
032002	BEVERAGE INVENTORY	1,462.28	
032004	LIQUOR INVENTORY	2,605.61	
032006	WINE INVENTORY	669.77	
032008	BEER INVENTORY	1,507.96	
041014	FPD INSURANCE	19,858.04	
110000	FURN, FIXTURES, EQUIP.	14,556.52	
140000	GOLF COURSE IMPROVEME	15,504.33	
145000	EQUIPMENT MAINTENANCE	5,244.33	
201022	ACCUM DEPR. OFFICE F, F&E		22,832.54
261000	DEPOSITS BEER VENDORS	3,000.00	
300000	A/P TRADE		9,503.26
310005	DUE TO/FROM CITY PORT O		79,788.79
310006	Due to/firm City of Port Orange	56,234.69	
321010	OUTING DEPOSITS		1,000.00
321030	GIFT CERTIFICATES		26,165.25
321040	RAIN CHECKS		1,490.06
330000	ACCRUED PAYROLL		9,142.14
330003	DEFERRED PLAY CARDS		18,222.75
330005	DEFERRED ANNUAL TRAIL F		25,601.41
330010	DEFERRED FOUNDERS		1,347.48
335000	DEFERRED ANNUAL PASS		24,645.96
390017	ACCRUED SALES TAX		7,230.38
390025	ACCRUED CITY SURCHARGE		4,226.89
480000	RETAINED EARNINGS		11,383.81
500030.00	Other G&A Income		500.00
510002.10	GREEN FEES		469,341.97
510004.10	GREEN FEES - (SURCHARGE)		42,470.20
510006.10	GREEN FEES - ANNUALS & F		77,906.56
510012.10	MISC C&G REVENUE		50.00
520002.20	CART RENTALS		376,049.17
520010.20	TRAIL FEES		75,048.59
530002.30	MERCHANDISE SALES		84,358.67
530004.30	HANDICAP FEES		3,940.00
530006.30	LESSON REVENUE		1,724.00
530008.30	TOURNAMENT FEES		32.50
530010.30	CLUB RENTAL		2,703.36
540002.40	RANGE FEES		38,934.51
550010.50	FOOD SALES-CLUBHOUSE		98,403.25
550020.50	BEVERAGE SALES-CLUBHO		33,074.28
550030.50	BEER SALES-CLUBHOUSE		61,060.21
550040.50	WINE SALES-CLUBHOUSE		2,479.64
550050.50	LIQUOR SALES-CLUBHOUSE		24,734.93
550100.50	MISCELLANEOUS F&B REVE		286.39
560005.60	CITY SURCHARGE R & R		42,470.20
630000.30	COGS - MERCHANDISE	56,816.31	
650001.50	COGS FOOD	42,722.41	
650002.50	COGS BEVERAGE	12,895.99	
650004.50	COGS BEER	23,360.07	
650006.50	COGS WINE	3,480.18	
650008.50	COGS LIQUOR	9,165.75	
700010.00	G&A SALARIED	64,396.84	
700030.00	G&A FICA	4,668.00	
700032.00	G&A U/C	461.82	
700034.00	G&A W/C	3,033.96	
700036.00	G&A BENEFITS	10,597.97	
700110.10	C&G SALARIED	35,601.48	
700120.10	C&G HOURLY	138,707.90	
700130.10	C&G FICA	12,753.96	
700132.10	C&G U/C	3,067.84	
700134.10	C&G W/C	7,799.42	
700136.10	C&G BENEFITS	15,330.38	

**City of Port Orange  
General Ledger Trial Balance  
As of Jun 30, 2006**

Filter Criteria includes: Report order is by ID. Report is printed in Detail Format.

Account ID	Account Description	Debit Amt	Credit Amt
700220.20	CART HOURLY	43,330.03	
700230.20	CART FICA	3,308.80	
700232.20	CART U/C	1,356.51	
700234.20	CART W/C	1,809.63	
700320.30	PRO SHOP HOURLY	36,151.83	
700325.30	STARTER/RANGER	21,783.62	
700330.30	PRO SHOP FICA	4,371.69	
700332.30	PRO SHOP U/C	1,879.12	
700334.30	PRO SHOP W/C	2,522.18	
700336.30	PRO SHOP BENEFITS	5,050.40	
700510.50	FOOD SALARY	38,199.95	
700520.50	FOOD HOURLY	27,729.99	
700525.50	KITCHEN HOURLY	8,614.66	
700530.50	FOOD & KITCHEN FICA	6,022.05	
700532.50	FOOD & KITCHEN U/C	1,838.41	
700534.50	FOOD & KITCHEN W/C	3,289.57	
700536.50	FOOD BENEFITS	3,702.37	
700910.90	MARKETING SALARY	32,452.76	
700930.90	MARKETING FICA	2,515.02	
700932.90	MARKETING U/C	244.96	
700934.90	MARKETING W/C	1,083.48	
800007.00	EMPLOYEE RELATIONS	842.30	
800008.00	MEMBER RELATIONS	1,031.01	
800013.00	UNIFORM PURCHASES	1,784.58	
800017.00	EQUIPMENT LEASE-COPIER	852.20	
800018.00	REPAIR & MAINT - BUILDING	1,249.22	
800020.00	REPAIR & MAINT - EQUIPME	1,563.06	
800021.00	SUPPLIES-JANITORIAL	1,571.00	
800023.00	CARPET CLEANING	793.32	
800026.00	OFFICE SUPPLIES	1,783.14	
800027.00	MISC.-OPERATING SUPPLIES	1,548.80	
800033.00	POSTAGE	463.00	
800034.00	PRINTING	128.85	
800041.00	UTILITIES	20,895.52	
800043.00	OUTSIDE SERVICES - ACCOU	20,247.80	
800045.00	CONTRACT SERVICES - COM	2,778.00	
800046.00	CONTRACT SERVICES - OTH	264.61	
800050.00	JANITORIAL SERVICE-CLUB	5,150.00	
800056.00	INSURANCE COMMERCIAL P	21,287.00	
800057.00	PLANT SERVICE	495.60	
800060.00	DUES	330.00	
800062.00	TRAVEL	9,958.41	
800064.00	TELEPHONE	1,748.02	
800065.00	TELEPHONES - MOBILE	1,350.00	
800066.00	TAXES, LICENSES, & FEES		270.00
800068.00	SHIPPING/FED EX	577.16	
800077.00	ALARM	1,228.82	
800078.00	FEES-CREDITCARD	16,203.39	
800079.00	FEES - ADP PAYROLL	1,894.91	
800154.00	BANK CHARGES	654.15	
810002.10	CONTRACT SERVICES	5,850.00	
810004.10	EMPLOYEE RELATIONS	441.24	
810005.10	EDUCATION/TRAINING	630.00	
810011.10	FLEET LEASE PAYMENT	43,101.37	
810012.10	REPAIR & MAINT - BUILDING	184.43	
810014.10	REPAIR & MAINT - VEHICLE	119.00	
810016.10	REPAIR & MAINT - EQUIPME	10,549.58	
810018.10	REPAIR & MAINT - IRRIGATI	8,256.18	
810019.10	REPAIR & MAINT - COURSE/	224.52	
810022.10	SUPPLIES-GOLF COURSE	2,615.58	
810048.10	SMALL TOOLS	2,194.99	
810054.10	DUES	571.00	
810060.10	TAXES, LICENSES, & FEES	25.00	
810061.10	HERBICIDES	12,873.86	
810062.10	FUNGICIDES	4,125.39	
810063.10	INSECTICIDES	11,655.89	
810066.10	FLOWERS - DECORATIVE	89.51	
810068.10	FERTILIZER	22,343.79	

7/13/06 at 09:25:13.91

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**City of Port Orange  
General Ledger Trial Balance  
As of Jun 30, 2006**

Filter Criteria includes: Report order is by ID. Report is printed in Detail Format.

Account ID	Account Description	Debit Amt	Credit Amt
810074.10	FUEL/OIL	7,981.51	
810075.10	UTILITIES- WATER	4,761.55	
810076.10	UTILITIES-ELECTRIC	2,502.06	
810077.10	UTILITY - IRRIGATION	17,494.32	
810078.10	UTILITIES-TELEPHONE	760.50	
810082.10	SEEDS/TREES	8,190.00	
810084.10	SAND/TOPDRESS	5,456.90	
810104.10	LAUNDRY - UNIFORMS	1,421.14	
820002.20	MAINTENANCE & REPAIR	1,225.43	
820004.20	SUPPLIES	70.14	
820006.20	CART LEASE	30,564.00	
820010.20	UTILITIES-ELECTRIC	7,464.21	
830014.30	REPAIR & MAINT	207.23	
830022.30	OFFICE SUPPLIES	550.79	
830024.30	PRO SHOP SUPPLIES	1,327.00	
830034.30	PRINTING	970.89	
830060.30	HANDICAP EXPENSE	5,762.00	
830076.30	OVER/SHORT		335.87
840002.40	REPAIR & MAINT - EQUIP	438.97	
840004.40	SUPPLIES	656.83	
840006.40	RANGE BALLS	540.00	
850018.50	LINEN EXPENSE	3,183.14	
850022.50	EQUIPMENT LEASE	1,863.58	
850024.50	REPAIR & MAINT - EQUIPME	2,855.05	
850032.50	OFFICE SUPPLIES	681.59	
850034.50	BAR SUPPLIES	1,145.70	
850038.50	KITCHEN SUPPLIES	2,633.24	
850040.50	SERVICE SUPPLIES	501.91	
850067.50	UTILITES	7,944.12	
850076.50	DUES	35.00	
850082.50	TAXES, LICENSES, & FEES	923.00	
850098.50	OVER/SHORT		4,538.22
860003.60	CITY SURCHARGE R & R	42,469.70	
890000.00	MANAGEMENT FEE	69,661.44	
890002.90	ADVERTISING-GENERAL	912.68	
890004.90	WEBSITE	1,544.94	
890005.90	CHAMBER OF COMMERCE	570.00	
890006.90	PRINTING	3,452.75	
890007.90	TELEPHONE BOOK ADVERTI	1,695.20	
890018.90	TRAVEL	1,247.72	
890030.90	SALES PROMOTIONS	1,715.45	
890040.90	ADVERTISING-MAGAZINES	12,393.94	
890042.90	ADVERTISING-NEWSPAPERS	4,885.67	
980002.00	INTEREST EXPENSE	133,497.00	
<b>Total:</b>		<b>1,683,293.24</b>	<b>1,683,293.24</b>



By Department  
GREATER DAYTONA BEACH YMCA  
INCOME STATEMENT  
FOR PERIOD 06/01/06 THRU 06/30/06  
BRANCH=: 07 PORT ORANGE

	MONTH ACTUAL	MONTH BUDGET	MONTH VARIANCE	YTD ACTUAL	YTD BUDGET	YTD VARIANCE
<b>SUMMARY OF INCOME AND EXPENSES</b>						
INCOME	215,271.44	243,058.00	(27,786.56)	1,287,753.22	1,297,557.00	(9,803.78)
EXPENSES	221,942.89	213,692.00	(8,250.89)	1,185,517.08	1,211,669.00	26,151.92
	-----	-----	-----	-----	-----	-----
SUMMARY NET	(6,671.45)	\$29,366.00	(\$36,037.45)	\$102,236.14	\$85,888.00	\$16,348.14

## JUNE 2006 MEMO REPORT

UNITS LEASED IN JUNE:	0
VACANT UNITS:	30
RENT READY:	0

VACANT UNITS:	105 Ocean
	111 Ocean
	115 Ocean
	117 Ocean
	119 Ocean
	121 Ocean
	101 1 <sup>st</sup>
	110 1 <sup>st</sup>
	118 1 <sup>st</sup>
	120 1 <sup>st</sup>
	122 1 <sup>st</sup>
	124 1 <sup>st</sup>
	126 1 <sup>st</sup>
	101 2 <sup>nd</sup>
	103 2 <sup>nd</sup>
	106 2 <sup>nd</sup>
	107 2 <sup>nd</sup>
	110 2 <sup>nd</sup>
	111 2 <sup>nd</sup>
	112 2 <sup>nd</sup>
	115 2 <sup>nd</sup>
	117 2 <sup>nd</sup>
	106 3 <sup>rd</sup>
	108 3 <sup>rd</sup>
	117 3 <sup>rd</sup>
	105 4 <sup>th</sup>
	107 4 <sup>th</sup>
	112 4 <sup>th</sup>

113 4<sup>th</sup>  
116 4<sup>th</sup>

NUMBER OF CITY OWNED UNITS:	43
NUMBER OF VACANT LOTS:	22
OWNER OCCUPIED UNITS:	10
TOTAL CITY OWNED % OF PARK:	87%

Delinquent Rent	\$ 1505.00
(Notices served on delinquent rent)	

ALL FLA REALTY SERVICES INC. - DAYTONA  
PROPERTY MANAGEMENT DEPARTMENT

YEAR-TO-DATE ANALYSIS FOR PROPERTY # 6000.00

[01301519]

AS OF : 06/28/2006

PAGE 1

LANDLORD: CITY OF PORT ORANGE  
ATTN: JOHN SHELLEY  
1000 CITY CENTER CIRCLE  
PORT ORANGE, FL 32119

PROP. ADDR: C O N S O L I D A T E D

	----- CURRENT MONTH -----		----- TO-DATE -----	
	CURRENT MONTH	INCOME RATIO	YEAR TO-DATE	INCOME RATIO
BEGINNING BALANCE	8,328.00	114.44	14,379.73	23.26
----- RECEIPTS -----				
0020 RENT	7,277.00	100.00	61,818.00	100.00
TOTAL INCOME	7,277.00	100.00	61,818.00	100.00
TOTAL AVAILABLE FUNDS	15,605.00	214.44	76,197.73	123.26
--- DISBURSEMENTS ---				
0040 MANAGEMENT FEE	618.55	8.50	5,254.56	8.50
52 MGMT COMM TO AFRS	618.55	8.50	5,254.54	8.50
0067 PEST CONTROL	0.00	0.00	234.00	0.38
0070 YARDS & GROUNDS	1,170.00	16.07	9,360.00	15.14
0072 MAINTENANCE & REPAIRS	0.00	0.00	3,734.00	6.04
0074 A/C - HEATING REPAIRS	0.00	0.00	609.97	0.98
0075 TAXES & LICENSES	0.00	0.00	743.13	1.20
0081 REKEY EXPENSE	0.00	0.00	135.26	0.22
0088 PLUMBING REPAIRS	193.00	2.65	1,295.00	2.09
0091 MISC OWNER EXPENSES	39.48	0.54	39.48	0.06
0093 ELECTRICITY	50.77	0.69	345.73	0.56
0096 GAS	0.00	0.00	41.54	0.06
0097 WATER & SEWER	2,158.40	29.66	15,759.55	25.49
TOTAL EXPENSES	4,809.27	66.08	42,806.76	69.25
0019 OWNER DRAW	3,086.28	42.70	30,317.53	49.04
TOTAL DISBURSEMENTS	7,895.55	108.50	73,124.29	118.29
SUMMARY OF OTHER LIAB.	618.55	8.50	5,254.56	8.50
ENDING BALANCE	8,328.00	114.44	8,328.00	13.47

OWNER: CITY OF PORT ORANGE  
 ATTN: JOHN SHELLEY  
 1000 CITY CENTER CIRCLE  
 PORT ORANGE, FL 32119

PROPERTY: 3483 RIDGEWOOD/HALIFAX MHP  
 PROPERTY# 6000.01  
 3483 RIDGEWOOD/HALIFAX MHP  
 PORT ORANGE, FL 32119

UNIT-NO	TENANT NAME	APART-NO	SQ-FEET	EXPIRE	BAI-FWD	RENT	LAT-CHG	TOT-DUE	RECEIPTS	BALANCE	VAC-LOSS
0001.		SHERRY TARR				.00					
0103.01	MELQUIADES AND LUISA CRUZ	SHERRY TARR	00/00/0000		397.00	326.00	.00	723.00	326.00	397.00	
0111.		SHERRY TARR									
0117.01		SHERRY TARR									
1013.01	CLARENCE & MARION DEPPE	SHERRY TARR	00/00/0000		32.00-	444.00	.00	180.00	220.00	40.00-	
1014.01	WILLIAM & MARY HOFF	SHERRY TARR	00/00/0000		32.00-	212.00	.00	180.00	220.00	40.00-	
1023.01	IDONNA MOREN	SHERRY TARR	00/00/0000		32.00-	212.00	.00	180.00	220.00	40.00-	
1024.02	FLORA KERMAN	SHERRY TARR	00/00/0000				.00		350.00	.00	
1031.01	BYRON MCPHERSON	SHERRY TARR	00/00/0000		7.00	326.00	.00	333.00	325.00	8.00	
1032.		SHERRY TARR									
1034.01	EDWARD PERRY	SHERRY TARR	00/00/0000		28.00-	200.00	.00	172.00	207.00	35.00-	
1041.01	WAYNE P. LEITHNER	SHERRY TARR	00/00/0000		32.00	212.00	.00	244.00	212.00	32.00	
1042.01	EDGAR B. HARE	SHERRY TARR	00/00/0000		.00	326.00	.00	326.00	326.00	.00	
1044.01	JOYCE BILLCLEIFF	SHERRY TARR	00/00/0000		165.00	200.00	.00	365.00	207.00	158.00	
1052.01	RICHARD C. BURCH	SHERRY TARR	04/30/2005		.00	300.00	.00	300.00	300.00	.00	
1061.01	AUDREY KELLY	SHERRY TARR	00/00/0000		179.00	200.00	.00	379.00	207.00	172.00	
1063.		SHERRY TARR									
1072.		SHERRY TARR									
1074.01		SHERRY TARR									
1082.01	BEVERLY ARMSTRONG	SHERRY TARR	05/31/2005		.00	250.00	.00	250.00	250.00	.00	
1083.01		SHERRY TARR	00/00/0000								
1084.01	CHARLES HALE	SHERRY TARR	00/00/0000		479.00-	479.00	.00	.00	479.00	479.00-	
1091.01	EDWARD CONNELLY	SHERRY TARR	00/00/0000		.00	200.00	.00	200.00	200.00	.00	
1092.02	KENNETH WOOLDRIDGE	SHERRY TARR	03/31/2006		.00	300.00	.00	300.00	600.00	300.00-	
1093.01	ROBERT SIPES	SHERRY TARR	00/00/0000		317.00	200.00	.00	517.00	207.00	310.00	
1101.01	ROBERT F. CASSISTA	SHERRY TARR	00/00/0000		.00	299.00	.00	299.00	299.00	.00	
1102.		SHERRY TARR									
1103.01	AUDREY BUCEAN	SHERRY TARR	00/00/0000		400.00	200.00	.00	600.00	200.00	400.00	
1104.01	DAVID WARNOCK	SHERRY TARR	00/00/0000		28.00	200.00	.00	228.00	200.00	28.00	
1113.01	JOHN F. BENNISON	PRIV TENANT	00/00/0000			.00	.00		272.00	.00	
1113.02	DAROLD EDWARD CUNDIFF	PRIV TENANT	05/31/2006		300.00-	.00	.00	300.00-	300.00	600.00-	
1113.		SHERRY TARR									
1122.		SHERRY TARR									