

Flagler Estates Road and Water Control District
Non-Advalorem Assessment Calculation - Proposed
Fiscal 2017-2018

Maintenance

<u>Assessment Component</u>	<u>Applicable Acreage</u>	<u>Proposed Assessment</u>	<u>Total to be Billed</u>	<u>Budgeted Rate</u>	<u>Budgeted Revenues</u>
Maintenance & Operations	6180.61	140.00	865,285	95.00%	822,021
Total Assessments		140.00	<u>865,285</u>		<u>822,021</u>

Capital Projects

<u>Assessment Component</u>	<u>Applicable Acreage</u>	<u>Proposed Assessment</u>	<u>Total to be Billed</u>	<u>Budgeted Rate</u>	<u>Budgeted Revenues</u>
Capital Projects	6180.61	39.00	241,044	95.00%	228,992
Assessment Total		<u>179.00</u>			

**Flagler Estates Road and Water Control District
Proposed Budget - General Fund
Fiscal 2017-18**

Fiscal 2016-17	2016-17 as Amended	Proposed 2017-18 Budget	Change From Prior Year		Per Acre Figures @ 6180.61 Acres		Remarks
			Dollars	Percent	2016-17	2017-18	
Anticipated Revenues							
Assessments & Related Fees							
31125 · Taxes - St Johns County	886,874.10	822,021.00	(64,853.10)	-7.31%	143.49	133.00	
31150 · Taxes - Flagler County	-	-	-	0.00%	-	-	
33825 · Excess Fees - St Johns County	-	-	-	0.00%	-	-	
Total Assessments & Related Fees	886,874.10	822,021.00	(64,853.10)	-7.31%	698.75	133.00	
Grants							
33880 · FEMA -	-	-	-	0.00%	-	-	
33885 · Other	-	-	-	0.00%	-	-	
Total Grants	-	-	-	0.00%	-	-	
Service and Permit Fees							
34190 · Culvert Permit Fees	750.00	1,875.00	1,125.00	150.00%	0.12	0.30	
34195 · Culvert Installation - Packages	37,000.00	27,500.00	(9,500.00)	-25.68%	5.99	4.45	
34196 · Maintenance, Repairs & Damages	750.00	2,500.00	1,750.00	233.33%	0.12	0.40	
34197 · Copies, Maps and Other	650.00	250.00	(400.00)	-61.54%	0.11	0.04	
34199 · Move On/Off Permit	800.00	425.00	(375.00)	-46.88%	0.13	0.07	
Total Service and Permit Fees	39,950.00	32,550.00	(7,400.00)	-18.52%	6.47	5.26	
Miscellaneous Revenues							
36110 · Interest Earned CCB	900.00	900.00	-	0.00%	0.15	0.15	
36115 · Interest Earned CCB	-	-	-	0.00%	-	-	
36120 · Interest Earned - SBA	1,100.00	150.00	(950.00)	-86.36%	0.18	0.02	
36132 · Interest Income - St Johns	10.00	100.00	90.00	900.00%	-	0.02	
36990 · Miscellaneous Revenues	1,200.00	200.00	(1,000.00)	-83.33%	0.19	0.03	
Total Miscellaneous Revenues	3,210.00	1,350.00	(1,860.00)	-57.94%	0.52	0.22	
Total Anticipated Revenues	930,034.10	855,921.00	(74,113.10)	-7.97%	150.48	138.48	
Proposed Expenditures							
51000 · Personal Services							
51100 · Supervisors Fees	900.00	-	(900.00)	-100.00%	0.15	-	
51200 · Salary and Wages	302,862.73	309,424.93	6,562.20	2.17%	49.00	50.06	
51210 · Vacation	17,912.59	25,856.25	7,943.66	44.35%	2.90	4.18	
51220 · Sick	5,506.21	5,808.80	302.59	5.50%	0.89	0.94	
51230 · Holiday	13,312.47	13,105.22	(207.25)	-1.56%	2.15	2.12	
51400 · Overtime Pay	-	-	-	100.00%	-	-	
52100 · FICA Taxes	21,606.62	21,960.11	353.49	1.64%	3.50	3.55	
52150 · Payroll Taxes - Medicare	5,053.17	5,135.83	82.66	1.64%	0.82	0.83	
52200 · Retirement	27,750.00	18,000.00	(9,750.00)	-35.14%	4.49	2.91	
52300 · Life and Health Insurance							
52350 · Dependent Life Ins	-	-	-	0.00%	-	-	
52300 · Life and Health Insurance - Other	82,659.08	83,323.44	664.36	0.80%	13.37	13.48	
Total 52300 · Life and Health Insurance	82,659.08	83,323.44	664.36	0.80%	13.37	13.48	
52400 · Unemployment Compensation	3,554.63	3,612.81	58.18	1.64%	0.58	0.58	
52450 · Workers Compensation Insurance	24,072.00	28,000.00	3,928.00	16.32%	3.89	4.53	
52460 · Drug & Alcohol Testing	-	-	-	0.00%	-	-	
Total 51000 · Personal Services	505,189.50	514,227.39	9,037.89	1.79%	81.74	83.18	

**Flagler Estates Road and Water Control District
Proposed Budget - General Fund
Fiscal 2017-18**

Fiscal 2016-17	2016-17 as Amended	Proposed 2017-18 Budget	Change From Prior Year		Per Acre Figures @ 6180.61 Acres		Remarks
			Dollars	Percent	2016-17	2017-18	
53000 · Operating Expenses							
53131 · Services - Engineering	900.00	520.00	(380.00)	-42.22%	0.15	0.08	
53132 · Vegetation Control	30,000.00	30,000.00	-	0.00%	4.85	4.85	
53133 · Surveying	100.00	-	(100.00)	100.00%	0.02	-	
53134 · Environmental Services	-	-	-	0.00%	-	-	
53154 · Legal	29,750.00	28,000.00	(1,750.00)	-5.88%	4.81	4.53	
53155 · Legal Advertisement	900.00	785.00	(115.00)	-12.78%	0.15	0.13	
53200 · Accounting	17,500.00	17,000.00	(500.00)	-2.86%	2.83	2.75	
53225 · Auditing	11,000.00	10,700.00	(300.00)	-2.73%	1.78	1.73	
54000 · Travel & Per Diem	1,550.00	1,200.00	(350.00)	-22.58%	0.25	0.19	
54010 · Continuing Education & Seminars	300.00	200.00	(100.00)	-33.33%	0.05	0.03	
54100 · Telephone	4,250.00	4,000.00	(250.00)	-5.88%	0.69	0.65	
54251 · Postage	250.00	250.00	-	0.00%	0.04	0.04	
54252 · Fuel & Oil	50,000.00	42,500.00	(7,500.00)	-15.00%	8.09	6.88	
54300 · Utilities	4,550.00	5,000.00	450.00	9.89%	0.74	0.81	
54500 · Insurance	37,000.00	35,000.00	(2,000.00)	-5.41%	5.99	5.66	
54600 · Shop Expense	17,000.00	15,800.00	(1,200.00)	-7.06%	2.75	2.56	
54658 · Equipment Rental	-	-	-	0.00%	-	-	
54659 · Equipment Maintenance	-	-	-	-	-	-	
54660 · Computers	-	520.00	520.00	100.00%	-	0.08	
54659 · Equipment Maintenance - Other	60,000.00	62,000.00	2,000.00	3.33%	9.71	10.03	
Total 54659 · Equipment Maintenance	60,000.00	62,520.00	2,520.00	4.20%	9.71	10.11	
55152 · Office Supplies	3,350.00	2,750.00	(600.00)	-17.91%	0.54	0.44	
55153 · Admin Fees, Licenses, Permits	3,500.00	3,000.00	(500.00)	-14.29%	0.57	0.49	
55154 · Facility Maintenance & Repairs	5,000.00	4,475.00	(525.00)	-10.50%	0.81	0.72	
55155 · Publishing & Printing	4,750.00	4,700.00	(50.00)	-1.05%	0.77	0.76	
55225 · Collection Expense - St Johns	8,750.00	8,650.00	(100.00)	-1.14%	1.42	1.40	
55230 · Collection Discounts - SJC	21,000.00	21,000.00	-	0.00%	3.40	3.40	
55275 · Collection Expense - SJPA	12,000.00	11,080.00	(920.00)	-7.67%	1.94	1.79	
55459 · Other Current Charges	2,500.00	-	(2,500.00)	-100.00%	0.40	-	
Total 53000 · Operating Expenses	325,900.00	309,130.00	(16,770.00)	-5.15%	52.75	50.00	
56000 · Capital Outlay							
56463 · Street Signs	-	-	-	100.00%	-	-	
56464 · Machinery & Equipment	182,000.00	50,000.00	(132,000.00)	-72.53%	29.45	8.09	
56466 · Drainage Control	30,000.00	30,000.00	-	0.00%	4.85	4.85	
56467 · Road Improvements	5,000.00	5,000.00	-	0.00%	0.81	0.81	
56468 · Signage	9,300.00	9,275.00	(25.00)	-0.27%	1.50	1.50	
56470 · FERDAP - PARK LANDS	-	-	-	0.00%	-	-	
Total 56000 · Capital Outlay	226,300.00	94,275.00	(132,025.00)	-58.34%	36.61	15.25	
57000 · Debt Service							
57471 · Principal Payments	-	-	-	0.00%	-	-	
57472 · Interest Payments	-	-	-	0.00%	-	-	
Total 57000 · Debt Service	-	-	-	0.00%	-	-	
Total Proposed Expenditures	1,057,389.50	917,632.39	(139,757.11)	-13.22%	171.10	148.43	
Anticipated Operating Excess (Deficit)	(127,355.40)	(61,711.39)	65,644.01	-51.54%	(20.62)	(9.95)	

**Flagler Estates Road and Water Control District
Proposed Budget - General Fund
Fiscal 2017-18**

Fiscal 2016-17	2016-17 as Amended	Proposed 2017-18 Budget	Change From Prior Year		Per Acre Figures @ 6180.61 Acres		Remarks
			Dollars	Percent	2016-17	2017-18	
Other Sources, Uses and Transfers							
60000 - Other Sources and Uses							
Debt Proceeds - Including Capital Leases	-	-	-	0.00%	-	-	
Other Proceeds	-	-	-	0.00%	-	-	
Total 60000 - Other Sources and Uses	-	-	-	0.00%	-	-	
Interfund Transfers							
Transfers In	-	-	-	0.00%	-	-	
Transfers Out	-	-	-	0.00%	-	-	
Total Interfund Transfers	-	-	-	0.00%	-	-	
Total Other Sources, Uses and Transfers	-	-	-	0.00%	-	-	
Total Excess (Deficit)	<u>(127,355.40)</u>	<u>(61,711.39)</u>	<u>65,644.01</u>	<u>-51.54%</u>	<u>(20.62)</u>	<u>(9.95)</u>	
Opening Reserve - Adjusted to 9/30/15 actual	<u>1,681,785.24</u>	<u>1,554,429.84</u>			<u>272.11</u>	<u>251.50</u>	
Closing Reserve	<u><u>1,554,429.84</u></u>	<u><u>1,492,718.45</u></u>			<u><u>251.50</u></u>	<u><u>241.52</u></u>	

	2016-17 as Amended	Proposed 2017-18 Budget	2016-17 as Amended	Proposed 2017-18 Budget
Reserve Calculations				
Operating Reserve				
Anticipated Annual Operating Expenditures				
Personnel	505,189.50	514,227.39	81.74	83.20
Operating	<u>325,900.00</u>	<u>309,130.00</u>	<u>52.73</u>	<u>50.02</u>
Total	831,089.50	823,357.39	134.47	133.22
6 Months of Anticipated Operating Expenditures	415,545.00	411,679.00	67.23	66.61
Annual Debt Service - Removed for Payoff	-	-	-	-
Recommended Reserve	415,545.00	411,679.00	67.23	66.61
Balance in Reserve Accounts (includes operating and emergency)	<u>763,854.54</u>	<u>763,854.54</u>	<u>123.59</u>	<u>123.59</u>
Excess/(Deficit) Reserve Funding	<u><u>348,309.54</u></u>	<u><u>352,175.54</u></u>	<u><u>56.36</u></u>	<u><u>56.98</u></u>
Non-Operating Reserves				
Anticipated Cash Carry forward September 30	1,554,429.84	1,492,718.45	251.50	241.52
Less:				
Recommended Operating Reserves	(415,545.00)	(411,679.00)	(67.23)	(66.61)
Park Fund Reserve - Match Fund	-	-	-	-
SBA B-Fund	(602.00)	(602.00)	(0.10)	(0.10)
Other	-	-	-	-
Estimated Net Unobligated funds	1,138,282.84	1,080,437.45	184.17	174.81
Proposed Obligations				
FEMA Matching	-	-	-	-
Grant Matching /Emergency	(452,520.25)	(452,520.25)	(73.22)	(73.22)

**Flagler Estates Road and Water Control District
Proposed Budget - General Fund
Fiscal 2017-18**

	2016-17 as Amended	Proposed 2017- 18 Budget	Change From Prior Year		Per Acre Figures @ 6180.61 Acres		Remarks
			Dollars	Percent	2016-17	2017-18	
			Fiscal 2016-17				
Purchase of Right of Ways	(100,000.00)	(100,000.00)			(16.18)	(16.18)	
Other					-	-	
Other					-	-	
Unobligated Non-Operating Reserve	<u>585,762.59</u>	<u>527,917.20</u>			<u>94.77</u>	<u>85.41</u>	

**Flagler Estates Road and Water Control District
Proposed - Capital Projects Fund Budget
Fiscal 2017-18
with Comparisons**

Fiscal 2016-17	2016-17 as Amended	Proposed 2017-18 Budget	Change from Prior Year		Per Acre Figures @ 6180.61 Acres	
			Dollars	Percent	2015-16	2016-17
Anticipated Revenues						
31125 · CIP Assessment Collections	243,792.00	228,992.00	(14,800.00)	-6.07%	39.44	37.05
36110 · Interest Income	-	-	-	-	-	-
36115 · Other Grants	-	-	-	-	-	-
36120 · Interest Income - CCB	125.00	-	(125.00)	-	0.02	-
36990 · Miscellaneous Revenue	-	-	-	-	-	-
36995 · Proceeds from Financing Sources	-	-	-	-	-	-
Use of Reserves	-	-	-	-	-	-
39991 · FEMA - Grants	-	-	-	-	-	-
Total Anticipated Revenues	<u>243,917.00</u>	<u>228,992.00</u>	<u>(14,925.00)</u>	<u>-6.12%</u>	<u>39.46</u>	<u>37.05</u>
Proposed Expenditures						
53131 · Engineering Services	-	-	-	-	-	-
53132 · Project Supervision	-	-	-	-	-	-
53133 · Survey Services	-	-	-	-	-	-
53134 · Environmental Services	-	-	-	-	-	-
55153 · Admin Fees, Licenses, Permits	-	-	-	-	-	-
55230 · SJC - Collection Exp	1,165.00	-	(1,165.00)	-	0.19	-
55235 · SJC Assessment Discount	5,425.00	-	(5,425.00)	-	0.88	-
55275 · Collection Expense	-	-	-	-	-	-
56460 · Paving and Stabilization	-	-	-	0.00%	-	-
56465 · Road Resurfacing	250,000.00	265,000.00	15,000.00	0.00%	40.45	42.88
56466 · Drainage Control	-	-	-	-	-	-
56470 · Guardrail Installation	-	-	-	-	-	-
56475 · Signage	-	-	-	-	-	-
56480 · Pavment Striping	-	-	-	-	-	-
56485 · Drainage Imp - Intersections	-	-	-	-	-	-
56490 · Driveway Culverts	-	-	-	-	-	-
56495 · Paving Culverts & Rip Rap	70,000.00	70,000.00	-	-	11.33	11.33
56500 · Culvert Replacements	-	-	-	-	-	-
57000 · Storm Water Treatment	-	-	-	-	-	-
Total Proposed Expenditures	<u>326,590.00</u>	<u>335,000.00</u>	<u>8,410.00</u>	<u>2.58%</u>	<u>52.85</u>	<u>54.21</u>
Anticipated Excess/(Deficit)	<u>(82,673.00)</u>	<u>(106,008.00)</u>	<u>(23,335.00)</u>	<u>28.23%</u>	<u>(13.39)</u>	<u>(17.16)</u>
Opening Reserves	<u>279,041.11</u>	<u>196,368.11</u>				
Use of Reserves		-				
Closing Reserves	<u>196,368.11</u>	<u>90,360.11</u>				

Flagler Estates Road and Water Control District
 Personal Services Budget Worksheet - General Fund
 Fiscal 2017-18

Salary Wages and Related Costs

Employee Name	Salary at current pay rate	Pay Rate Current as of 8/31/17	Scheduled Increases	Maximum Proposed Increase - COLA	Proposed Pay Rate	Hours	Proposed Base Salary	FICA @ 6.2%	Medicare @ 1.45%	SUTA @ 1.03%	Annual Health Insurance	Monthly Charge from August	
												2017 Bill	Annualized
Evan Ryon	44,345.60	21.32	-	0.00%	21.32	2,080.00	44,345.60	2,749.43	643.01	452.33	11,103.48	925.29	11,103.48
Linda Gee	83,200.00	40.00	-	0.00%	40.00	2,080.00	83,200.00	5,158.40	1,206.40	848.64	20,613.36	1,717.78	20,613.36
John Lawrence	48,235.20	23.19	-	0.00%	23.19	2,080.00	48,235.20	2,990.58	699.41	492.00	19,816.44	1,651.37	19,816.44
New Hire	8,000.00	10.00	-	0.00%	10.00	800.00	8,000.00	496.00	116.00	81.60	-	-	-
New hire	22,880.00	11.00	-	0.00%	11.00	2,080.00	22,880.00	1,418.56	331.76	233.38	-	-	-
Mike Paesch	83,200.00	40.00	-	0.00%	40.00	2,080.00	83,200.00	5,158.40	1,206.40	848.64	15,224.04	1,268.67	15,224.04
Chris Hoon	36,545.60	17.57	-	0.00%	17.57	2,080.00	36,545.60	2,265.83	529.91	372.77	11,103.48	925.29	11,103.48
Cameron Fisher	25,708.80	12.36	1.00	0.00%	13.36	2,080.00	27,788.80	1,722.91	402.94	283.45	5,462.64	455.22	5,462.64
Paul Hanson	-	-	-	0.00%	-	-	-	-	-	-	-	-	-
Bill Fisher	-	-	-	0.00%	-	-	-	-	-	-	-	-	-
Walt Smith	-	-	-	0.00%	-	-	-	-	-	-	-	-	-
Totals	<u>352,115.20</u>					<u>15,360.00</u>	<u>354,195.20</u>	<u>21,960.11</u>	<u>5,135.83</u>	<u>3,612.81</u>	<u>83,323.44</u>	<u>6,943.62</u>	<u>83,323.44</u>

Annual Life & Health Insurance Based on Current Costs 83,323.44 Per Hour 6.68 83,323.44

Breakdown of Salary Components Based on Preceding 5 Year Period ended Sept 2016 Estimated Retirement based on 5 Year Avg @ FYE 2016 Difference -

	5 Year Total	Percent	Allocated		
51200 - Salary and Wages	1,213,474.64	87.36%	309,424.93	Total Wages for Estimation period	1,389,069.36
51210 - Vacation	101,372.04	7.30%	25,856.25	Total Retirement for Estimation Period	<u>94,875.75</u>
51220 - Sick	22,797.88	1.64%	5,808.80	Exhibited Percentage	6.83%
51230 - Holiday	51,424.80	3.70%	13,105.22	Proposed Annual FYE 2017-18 Salary	<u>354,195.20</u>
51400 - Overtime	-	0.00%	-	Estimated Retirement 2018 @ historic rate	<u>24,191.53</u>
	<u>1,389,069.36</u>	<u>100.00%</u>	<u>354,195.20</u>	Proposed Retirement - Current	18,000.00
				Approved Carry Forward 2016	-
				Repayment 2007 item	-
				Proposed Retirement	<u>18,000.00</u>

Workers Comp - Based on Quote 28,000.00

COLA Removed by Board Action 9-21-17 Note as not all employees are eligible, actual cost has been in the 7% range for the last few years for eligible

Flagler Estates Road and Water Control District
Operating Expense Budget Worksheet - General Fund
Fiscal 2017-18

Description	2014	2015	2016	2017 Annualized Through 8/31/2017	Notes	Proposed Budget
53000 - Operating Expenses						
53131 - Services - Engineering						
Base fees for the day to day engineering services provided to the District - Does not include fees for Capital Project or Special Project Related Items	437.50	562.50	1,256.74	625.00		520.00
53132 - Vegetation Control						
Service and Chemicals for aquatic weed control	15,886.16	31,143.59	18,171.52	25,163.00		30,000.00
53133 - Surveying						
Cost of third party surveying not related to capital projects	1,650.00	-	1,400.00	-		
53134 - Environmental						
Specialist for environmental issues		-	-	-		
53154 - Legal						
Attorney Fees to the District Counsel, as well as other legal fees for other consulting attorneys	25,374.96	27,333.29	22,916.63	30,272.68		28,000.00
53155 - Legal Advertisement						
Cost of required advertisements	915.60	891.01	945.67	781.00		785.00
53200 - Accounting						
Treasurer fees	16,117.49	16,026.84	15,369.75	16,768.42		17,000.00
53225 - Auditing						
Annual audit costs for 2011 includes annual meeting charges	8,229.14	8,305.06	7,100.00	10,681.00		10,700.00
54000 - Travel & Per Diem						
Travel costs related seminars and meetings, and mileage reimbursements for staff use of personal vehicles	1,689.32	1,175.26	1,427.42	1,480.00		1,200.00
54010 - Continuing Education & Seminars						
Training and seminar costs	1,277.84	467.00	577.00	204.00		200.00
54100 - Telephone						
Telephone and Internet	4,833.50	4,717.58	5,009.10	4,227.00		4,000.00
54251 - Postage						
Postage - Including annual mailings	4,634.87	299.88	128.69	239.00		250.00
54252 - Fuel & Oil						
Cost of all fuels used by district	63,657.51	51,340.89	39,381.79	42,342.00		42,500.00
54300 - Utilities						
Primarily Electricity	4,326.45	4,250.37	3,749.78	4,911.00		5,000.00
54500 - Insurance						
General liability insurance - Adjusted for Prepaid items	53,395.94	34,752.00	36,225.00	35,000.00	Normally paid all at once in September, along with workers comp	35,000.00
54600 - Shop Expense						
Parts and Supplies	8,095.33	13,416.69	8,373.79	17,374.00		15,800.00

Flagler Estates Road and Water Control District
 Operating Expense Budget Worksheet - General Fund
 Fiscal 2017-18

Description	2014	2015	2016	2017 Annualized Through 8/31/2017	Notes	Proposed Budget
53000 · Operating Expenses						
54658 · Equipment Rental		363.92	433.92	433.92	-	
54660 · Computers		722.80	2,111.50		-	520.00
54659 · Equipment Maintenance - Other		57,611.15	85,002.29	62,637.79	56,716.00	62,000.00
55152 · Office Supplies		3,618.27	4,008.23	2,428.81	3,496.00	2,750.00
55153 · Admin Fees, Licenses, Permits		1,176.96	5,619.35	1,194.94	3,500.00	3,000.00
55154 · Facility Maintenance & Repairs		2,997.26	17,682.94	4,122.50	4,890.00	4,475.00
55155 · Publishing and Printing				4,476.02	4,628.00	4,700.00
55225 · Collection Expense-St Johns		7,471.40	7,770.84	7,767.35	8,629.00	8,650.00
55230 · Collection Discounts - SJC		20,110.13	20,269.10	20,894.77	20,698.00	21,000.00
55275 · Collection Expense - SJPA		11,096.55	11,100.34	11,099.95	11,080.00	11,080.00
55459 · Other Current Charges		4,353.64	3,343.83	458.19	2,500.00	-
					Includes employee appreciation activities. Removed by Board Action 9-21-17	
Total 53000 · Operating Expenses		320,043.69	352,024.30	277,547.12	306,205.10	309,130.00

Flagler Estates Road and Water Control District
 Capital Outlay Expenses Budget Worksheet - General Fund
 Fiscal 2017-18

Description		2014	2015	2016	2017	Notes	Proposed
					Thru August		
56000 - Capital Outlay							
56463 - Street Signs	Street Signs	-					
56464 - Machinery & Equipment	New capital equipment items	29,313.15			181,955.00	New Mower	50,000.00
56466 - Drainage Control	Repairs not covered under Capital Projects Fund	14,431.79	30,910.99	35,956.89	29,741.00		30,000.00
56467 - Road repairs	Repairs not covered under Capital Projects Fund	-	12,877.00		4,200.00		5,000.00
56468 - Signage	Street Signs	-	290.20		8,274.00	Non Regulated Chevron/Boat Ramp	9,275.00
56470 - FERDAP - PARK LANDS	Grant Funded Capital Acquisitions	-					-
		43,744.94	44,078.19	35,956.89	224,170.00		94,275.00