

**Southern Manatee Fire & Rescue District**

Income Statement/Operating Account

Period Ending: 4/30/2013

	Current Month	Year-To-Date
<b>Income</b>		
Tax Assessments-Non Ad Valorem	\$320,996.54	\$7,256,751.97
Tax Assessments-Ad Valorem	\$119,802.39	\$3,153,331.09
Impact Fee Budget	\$0.00	\$0.00
Interest Income-Operating	\$0.00	\$10,056.27
Other Income	\$7,092.00	\$238,279.89
Total Income	<u>\$447,890.93</u>	<u>\$10,658,419.22</u>
<b>Expenses</b>		
Fire Prevention Division	\$3,898.66	\$4,557.99
Training Division	\$2,170.58	\$11,944.45
Personnel Services	\$644,366.78	\$5,516,020.11
M&R--Building & Grounds	\$16,166.67	\$174,419.41
Other Operating Expenses	\$155,793.61	\$1,202,259.83
Land/Equipment Purchase	\$8,417.00	\$17,418.64
Construction Costs	\$0.00	\$0.00
Capital Improvement	\$10,400.00	\$41,580.48
Total Expense	<u>\$841,213.30</u>	<u>\$6,968,200.91</u>
Operating Income/(Loss)	<u>(\$393,322.37)</u>	<u>\$3,690,218.31</u>
Cash Carryover 2011/2012	\$0.00	\$3,862,465.00
Cash Available	<u><u>(\$393,322.37)</u></u>	<u><u>\$7,552,683.31</u></u>

**Southern Manatee Fire & Rescue District**

Income Statement/Impact Fee Account

Period Ending: 4/30/2013

	Current Month	Year-To-Date
<b>Income</b>		
Impact Fees, Current Year	\$71,040.00	\$156,998.75
Interest Income - Impact Fees	\$0.00	\$186.08
Collections Pro-Rata	\$0.00	\$0.00
Total Income	<u>\$71,040.00</u>	<u>\$157,184.83</u>
<b>Expenses</b>		
Reimbursement to General Fund	\$0.00	\$0.00
Construction Costs	\$0.00	\$0.00
Total Expense	<u>\$0.00</u>	<u>\$0.00</u>
Operating Income/(Loss)	\$71,040.00	\$157,184.83
Cash Carryover 2011/2012	\$0.00	\$82,048.00
Cash Available	<u>\$71,040.00</u>	<u>\$239,232.83</u>

**MONEY & INVESTMENTS IN THE BANK**

**AS OF 4/30/2013**

Operating Account - Bank of America	\$673,120.26
Payroll Account - Bank of America	\$0.00
Fallen Firefighters Fund - Bank of America	\$65,703.77
Impact Fee Funds - Investment Account	\$239,095.93
Invested Funds	\$7,239,402.25
<b>TOTAL</b>	<b>\$8,217,322.21</b>

**Note:**

The Payroll Account is a zero-based account. The balance is transferred from the Operating Account as checks clear. A negative balance is due to checks written but not cleared for the month.

**COMPARISON OF BUDGETED RECEIPTS/DISBURSEMENTS FOR YEAR ENDING**

**09/30/2013**

**WITH ACTUAL RECEIPTS/DISBURSEMENTS**

**PERIOD ENDING 4/30/2013**

		Adopted Budget	Year to Date 4/30/2013	P'tge Rec'd Expd'd
<b>Revenue</b>				
100-4000-000	Cash Carryover 2011/2012	\$3,862,465	\$3,862,465	100%
100-4100-000	Tax Assessments-Non Ad Valorem	\$7,818,477	\$7,256,752	93%
100-4100-001	Tax Assessments-Ad Valorem	\$3,292,495	\$3,153,331	96%
100-4200-000	Impact Fee Budget	\$145,048	\$0	0%
100-4300-000	Interest Income-Operating	\$20,000	\$10,056	50%
<b>Other Income</b>				
100-4602-000	Premium Tax	\$320,000	\$0	0%
100-4602-001	Firefighters Supplemental Trust	\$104,046	\$104,046	100%
100-4600-000	FEMA Reimbursement	\$0	\$0	0%
100-4604-000	OPEB - Retiree Insurance Income	\$12,000	\$0	0%
100-4610-000	Manatee EMS, Housing	\$30,000	\$17,500	58%
100-4665-000	Fire Prevention TShirt Grant	\$0	\$1,000	0%
100-4630-000	Refund/Excess Fees	\$82,877	\$82,877	100%
100-4635-000	Due from FMPTF	\$0	\$0	0%
100-4640-000	Miscellaneous	\$1,000	\$442	44%
100-4640-004	Miscellaneous Income - Other	\$0	\$0	0%
100-4640-002	Fire Alarm Fees	\$5,000	\$3,300	66%
100-4640-006	Prior Years Alarm Fee's	\$0	\$0	0%
100-4640-001	Insurance Reimbursement	\$0	\$0	0%
100-4640-005	Donations	\$300	\$135	45%
100-4650-000	Sale of Surplus Assets	\$0	\$0	0%
100-4670-000	User Fees-Fire Prevention	\$25,000	\$18,660	75%
100-4690-000	State Educational Incentive Refund	\$18,600	\$9,750	52%
100-4700-000	Emergency Services Billings	\$2,000	\$570	29%
	<b>Total Revenue</b>	<b>\$15,739,308</b>	<b>\$14,520,884</b>	<b>92%</b>

BUDGET TO ACTUAL COMPARISON

		Adopted Budget	Year to Date 4/30/2013	P'tge Rec'd Exp'd
	<b><u>#6040 - #6049 Fire Prevention Bureau</u></b>			
100-6041-000	FP, Dues	\$1,572	\$330	21%
100-6043-000	FP, Books & Publications	\$3,345	\$0	0%
100-6045-000	FP, Fire Education & Prevention Supplies	\$6,000	\$4,228	70%
100-6046-000	FP, Divisional Supplies	\$2,000	\$0	0%
100-6048-000	Fire Prevention TShirt Grant Expense	\$0	\$0	0%
100-6049-000	FP, Divisional Equipment	\$0	\$0	0%
	<b>Total Fire Prevention</b>	<b>\$12,917</b>	<b>\$4,558</b>	<b>35%</b>

BUDGET TO ACTUAL COMPARISON

		Adopted Budget	Year to Date 4/30/2013	P'tge Rec'd Exp'd
<b><u>#6050 - #6059 Training Division</u></b>				
100-6052-000	TD, Educational Expense	\$21,808	\$9,209	42%
100-6053-000	TD, Books & Publications	\$500	\$0	0%
100-6054-000	TD, Travel/Conventions	\$3,000	\$2,735	91%
100-6055-000	TD, Training Aids	\$600	\$0	0%
100-6056-000	TD, Divisional Supplies	\$375	\$0	0%
100-6059-000	TD, Divisional Equipment	\$500	\$0	0%
<b>Total Training Division</b>		<b>\$26,783</b>	<b>\$11,944</b>	<b>45%</b>

BUDGET TO ACTUAL COMPARISON

	Adopted Budget	Year to Date 4/30/2013	P'tge Rec'd Exp'd'd	
<b><u>#6060 - #6099 Personnel Services--Wages</u></b>				
100-6061-000	Salaries, Administrative	\$231,253	\$136,003	59%
100-6062-000	Salaries, Prevention	\$420,443	\$241,238	57%
100-6063-000	Salaries, Operations	\$4,060,460	\$2,336,713	58%
100-6064-000	Salaries, Support Services	\$32,320	\$18,648	58%
100-6065-000	Salaries, Sick/Vacation Buy Back	\$0	\$0	0%
100-6068-000	Salaries, Educational Incentive	\$18,600	\$11,216	60%
100-6070-000	Salaries, Volunteer Services	\$45,000	\$15,293	34%
100-6071-000	Overtime	\$325,267	\$174,936	54%
100-6067-000	Unused Vacation/Sick Pay	\$75,000	\$68,060	91%
<b>Total Wages</b>		<b>\$5,208,343</b>	<b>\$3,002,107</b>	<b>58%</b>
<b><u>Personnel Services--Other</u></b>				
100-6072-000	Workers' Compensation	\$240,000	\$178,317	74%
100-6073-000	Retirement	\$0	\$0	0%
100-6073-001	Retirement - Premium Insurance Tax	\$320,000	\$0	0%
100-6073-002	Retirement - FF Supplemental Trust Fund	\$95,990	\$104,046	108%
100-6073-003	Retirement - Firefighters	\$1,497,194	\$972,193	65%
100-6073-004	Retirement - General	\$142,512	\$72,047	51%
100-6073-007	Retirement - OPEB	\$0	\$0	0%
100-6074-000	Uniforms	\$22,375	\$8,652	39%
100-6076-001	Health Insurance	\$1,219,072	\$759,278	62%
100-6076-005	Health Insurance - HSA Employer Contribution	\$175,350	\$161,700	92%
100-6076-002	Dental Insurance	\$58,696	\$29,419	50%
100-6076-003	Vision Insurance	\$12,364	\$6,173	50%
100-6077-000	Employment Expense	\$2,258	\$751	33%
100-6078-000	Unemployment Expense	\$9,000	\$0	0%
100-6079-000	Payroll Taxes	\$474,727	\$221,334	47%
100-6080-000	Employee Deductions	\$0	\$0	0%
<b>Total Other</b>		<b>\$4,269,538</b>	<b>\$2,513,910</b>	<b>59%</b>
<b>Total Personnel Services</b>		<b>\$9,477,881</b>	<b>\$5,516,017</b>	<b>58%</b>

BUDGET TO ACTUAL COMPARISON

		Adopted Budget	Year to Date 4/30/2013	P'tge Rec'd Exp'd'd
<b><u>#6100 - #6249 Maintenance &amp; Repair</u></b>				
100-6100-000	M&R--Building & Grounds	\$65,153	\$32,117	49%
100-6120-000	M&R--Vehicular Equipment	\$117,263	\$56,533	48%
100-6150-000	M&R--Other Firefighting & Rescue Equipment	\$30,297	\$25,679	85%
100-6160-000	M&R--Radio & Communication Equipment	\$27,450	\$21,462	78%
100-6165-000	M&R--Wireless Computer Internet	\$7,500	\$228	3%
100-6170-000	M & R Grounds & Station Equipment	\$12,571	\$7,307	58%
100-6180-000	M&R--Office & Divisional Equipment	\$57,675	\$15,211	26%
100-6220-000	Maj/R--Vehicular Firefighting Contingency	\$35,000	\$15,882	45%
	<b>Total Maintenance &amp; Repair</b>	<b>\$352,909</b>	<b>\$174,419</b>	<b>49%</b>



BUDGET TO ACTUAL COMPARISON

	Adopted Budget	Year to Date 4/30/2013	P'tge Rec'd Expd'd
<b><u>#6510 - #6990 Other Operating Expenses</u></b>			
100-6510-000 Professional Fees--Audit	\$25,000	\$21,900	88%
100-6520-001 Professional Fees--Legal/Labor	\$23,078	\$1,454	6%
100-6520-002 Professional Fees--Legal/General	\$31,736	\$19,151	60%
100-6530-000 Professional Fees--Medical	\$6,405	\$1,788	28%
100-6550-000 Professional Fees--Legal Advertising	\$5,760	\$2,974	52%
100-6552-000 Administration Educational Expense	\$5,000	\$0	0%
100-6554-000 Administration Travel/Conference	\$5,000	\$3,223	64%
100-6570-000 Professional Fees-Rent	\$0	\$0	0%
100-6601-000 Fuel	\$76,261	\$48,693	64%
100-6700-000 Debt Service	\$1,007,000	\$550,893	55%
100-6810-000 Dues	\$5,229	\$4,563	87%
100-6850-000 Firefighting & Rescue Supplies	\$13,824	\$9,831	71%
100-6855-000 Safety Gear	\$51,625	\$40,376	78%
100-6856-000 SCBA Gear	\$500	\$0	0%
100-6860-000 Household Supplies	\$14,950	\$8,268	55%
100-6870-000 Office Supplies	\$14,232	\$6,702	47%
100-6880-000 Computer Software	\$17,140	\$8,515	50%
100-6885-000 Website Expense	\$0	\$1,767	0%
100-6890-000 Printing Costs	\$4,000	\$2,312	58%
100-6910-000 Collection Expense	\$333,330	\$305,291	92%
100-6920-000 Postage & Freight	\$2,830	\$1,569	55%
100-6930-000 Tax Refunds	\$1,000	\$124	12%
100-6940-000 Utilities	\$128,310	\$66,859	52%
100-6970-000 Insurance	\$127,000	\$90,849	72%
100-6980-000 Honorarium & Admin Outlay	\$1,000	\$1,166	117%
100-6990-000 Administrative Outlay	\$0	\$0	0%
100-6993-000 Election Expense	\$0	\$0	0%
100-6994-000 Bank Charges	\$4,800	\$2,630	55%
100-6995-000 FMPTF (Chapter 175) Expense	\$200	\$113	57%
100-6996-000 FMPTF Travel/Convention/Seminar	\$500	\$1,250	250%
<b>Total Other Operating Expenses</b>	<b>\$1,905,710</b>	<b>\$1,202,261</b>	<b>63%</b>

BUDGET TO ACTUAL COMPARISON

		Adopted Budget	Year to Date 4/30/2013	P'tge Rec'd Exp'd
<b><u>#7100 - #7180 Capital Improvements</u></b>				
100-7120-000	CI--Building	\$0	\$0	0%
100-7121-000	CI--Station 1	\$46,900	\$31,180	66%
100-7122-000	CI--Station 2	\$0	\$0	0%
100-7123-000	CI--Station 3	\$0	\$0	0%
100-7125-000	CI--Station 5	\$0	\$0	0%
100-7140-000	CI--Vehicular Firefighting & Rescue Equipment	\$0	\$0	0%
100-7150-000	CI--Other Firefighting & Rescue Equipment	\$0	\$0	0%
100-7160-000	CI--Radio & Communications Equipment	\$0	\$0	0%
100-7170-000	CI--Grounds & Station Equipment	\$0	\$0	0%
100-7180-000	CI--Office Equipment & Furniture	\$0	\$0	0%
<b>Total Capital Improvement</b>		<b>\$46,900</b>	<b>\$31,180</b>	<b>66%</b>

BUDGET TO ACTUAL COMPARISON

	Adopted Budget	Year to Date 4/30/2013	P'tge Rec'd Exp'd'd	
<b><u>#7300 - #7380 Land/Equipment Purchase</u></b>				
100-7320-000	LEP--Land, Administration	\$0	\$0	0%
100-7321-000	LEP--Land, Station 1	\$0	\$0	0%
100-7322-000	LEP--Land, Station 2	\$0	\$0	0%
100-7323-000	LEP--Land, Station 3	\$0	\$0	0%
100-7324-000	LEP--Land, Station 4	\$0	\$0	0%
100-7325-000	LEP--Land, Station 5	\$0	\$0	0%
100-7340-000	LEP--Vehicles	\$0	\$0	0%
100-7341-000	LEP--Vehicular Contingency	\$0	\$0	0%
100-7342-000	Safety House Tow Vehicle	\$0	\$0	0%
100-7350-000	LEP--Other Firefighting & Rescue Equipment	\$20,000	\$13,660	68%
100-7351-000	LEP--Firefighting & Rescue Equipment Contingency	\$213,300	\$655	0%
100-7352-000	LEP--Equipment for Engines	\$6,000	\$0	0%
100-7360-000	LEP--Radio & Communications Equipment	\$18,000	\$0	0%
100-7361-000	LEP--Radio & Communications Equipment Contingency	\$15,000	\$0	0%
100-7370-000	LEP--Furniture, Furnishings, Grounds & Station	\$10,000	\$723	7%
100-7380-000	LEP--Office Equipment & Furniture	\$53,500	\$2,380	4%
100-7390-000	LEP--Safety House	\$0	\$0	0%
100-7385-000	LEP--Furnishings for Station 5	\$0	\$0	0%
100-7431-000	Station #3 - Furnishings	\$0	\$0	0%
100-7441-000	Station #4 Upgrades	\$0	\$0	0%
<b>Total Land/Equipment Purchase</b>		<b>\$335,800</b>	<b>\$17,418</b>	<b>5%</b>
<b>TOTAL DISBURSEMENTS</b>		<b>\$12,158,900</b>	<b>\$6,957,797</b>	<b>57%</b>

BUDGET TO ACTUAL COMPARISON

	Adopted Budget	Year to Date 4/30/2013	P'tge Rec'd Exp'd'd	
<b>IMPACT FEE ACCOUNT</b>				
<b><u>Revenues</u></b>				
200-4000-000	Cash Carryover 2011/2012	\$82,048	\$82,048	100%
200-4032-000	Impact Fees, Current Year	\$72,500	\$156,999	217%
200-4033-000	Collections Pro-Rata	\$0	\$0	0%
200-4100-000	Interest Income - Impact Fees	\$500	\$186	37%
<b>Total Revenue</b>		<b>\$155,048</b>	<b>\$239,233</b>	<b>154%</b>
<b><u>Disbursements</u></b>				
200-5000-000	Reimbursement to General Fund	\$145,048	\$0	0%
200-5001-000	Construction Costs	\$0	\$0	0%
<b>Total Expense</b>		<b>\$145,048</b>	<b>\$0</b>	<b>0%</b>
<b>Anticipated Excess/(Deficit)</b>		<b>\$10,000</b>	<b>\$239,233</b>	<b>2392%</b>