

Southern Manatee Fire & Rescue District

Income Statement/Operating Account

Period Ending: 5/31/2013

	Current Month	Year-To-Date
Income		
Tax Assessments-Non Ad Valorem	\$293,373.14	\$7,550,125.11
Tax Assessments-Ad Valorem	\$111,716.02	\$3,265,047.11
Impact Fee Budget	\$0.00	\$0.00
Interest Income-Operating	\$0.00	\$12,592.07
Other Income	\$13,352.00	\$251,631.89
Total Income	<u>\$418,441.16</u>	<u>\$11,079,396.18</u>
Expenses		
Fire Prevention Division	\$0.00	\$4,557.99
Training Division	\$2,207.78	\$14,152.23
Personnel Services	\$663,454.92	\$6,179,304.06
M&R--Building & Grounds	\$7,398.60	\$181,818.01
Other Operating Expenses	\$27,618.00	\$1,229,884.83
Land/Equipment Purchase	\$16,211.83	\$33,630.47
Construction Costs	\$0.00	\$0.00
Capital Improvement	\$0.00	\$41,580.48
Total Expense	<u>\$716,891.13</u>	<u>\$7,684,928.07</u>
Operating Income/(Loss)	<u>(\$298,449.97)</u>	<u>\$3,394,468.11</u>
Cash Carryover 2011/2012	\$0.00	\$3,862,465.00
Cash Available	<u><u>(\$298,449.97)</u></u>	<u><u>\$7,256,933.11</u></u>

Southern Manatee Fire & Rescue District

Income Statement/Impact Fee Account

Period Ending: 5/31/2013

	Current Month	Year-To-Date
Income		
Impact Fees, Current Year	\$22,715.00	\$179,713.75
Interest Income - Impact Fees	\$0.00	\$238.19
Collections Pro-Rata	\$0.00	\$0.00
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Total Income	\$22,715.00	\$179,951.94
Expenses		
Reimbursement to General Fund	\$0.00	\$6.00
Construction Costs	\$0.00	\$0.00
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Total Expense	\$0.00	\$6.00
Operating Income/(Loss)	\$22,715.00	\$179,945.94
Cash Carryover 2011/2012	\$0.00	\$82,048.00
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Cash Available	\$22,715.00	\$261,993.94
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MONEY & INVESTMENTS IN THE BANK

AS OF 5/31/2013

Operating Account - Bank of America	\$453,936.30
Payroll Account - Bank of America	\$0.00
Fallen Firefighters Fund - Bank of America	\$65,715.77
Impact Fee Funds - Investment Account	\$261,857.04
Invested Funds	\$7,135,979.70
TOTAL	\$7,917,488.81

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 5/31/2013

		Adopted Budget	Year to Date 5/31/2013	P'tge Rec'd Exp'd'd
Revenue				
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	\$7,550,125	97%
100-4100-001	Tax Assessments-Ad Valorem	\$3,292,495	\$3,265,047	99%
100-4200-000	Impact Fee Budget	\$145,048	\$0	0%
100-4300-000	Interest Income-Operating	\$20,000	\$12,592	63%
Other Income				
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	\$22,500	75%
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	\$447	45%
100-4640-004	Miscellaneous Income - Other	\$0	\$0	0%
100-4640-002	Fire Alarm Fees	\$5,000	\$3,800	76%
100-4640-006	Prior Years Alarm Fee's	\$0	\$0	0%
100-4640-001	Insurance Reimbursement	\$0	\$0	0%
100-4640-005	Donations	\$300	\$147	49%
100-4650-000	Sale of Surplus Assets	\$0	\$125	0%
100-4670-000	User Fees-Fire Prevention	\$25,000	\$21,570	86%
100-4690-000	State Educational Incentive Refund	\$18,600	\$14,550	78%
100-4700-000	Emergency Services Billings	\$2,000	\$570	29%
	Total Revenue	\$15,739,308	\$14,941,861	95%

BUDGET TO ACTUAL COMPARISON

		Adopted Budget	Year to Date 5/31/2013	P'tge Rec'd Exp'd'd
	<u>#6040 - #6049 Fire Prevention Bureau</u>			
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%
	Total Fire Prevention	\$12,917	\$4,558	35%

BUDGET TO ACTUAL COMPARISON

		Adopted Budget	Year to Date 5/31/2013	P'tge Rec'd Exp'd
<u>#6050 - #6059 Training Division</u>				
100-6052-000	TD, Educational Expense	\$21,808	\$11,417	52%
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%
Total Training Division		\$26,783	\$14,152	53%

BUDGET TO ACTUAL COMPARISON

	Adopted Budget	Year to Date 5/31/2013	P'tge Rec'd Expd'd	
<u>#6060 - #6099 Personnel Services--Wages</u>				
100-6061-000	Salaries, Administrative	\$231,253	\$153,620	66%
100-6062-000	Salaries, Prevention	\$420,443	\$274,147	65%
100-6063-000	Salaries, Operations	\$4,060,460	\$2,637,073	65%
100-6064-000	Salaries, Support Services	\$32,320	\$21,134	65%
100-6065-000	Salaries, Sick/Vacation Buy Back	\$0	\$0	0%
100-6068-000	Salaries, Educational Incentive	\$18,600	\$12,693	68%
100-6070-000	Salaries, Volunteer Services	\$45,000	\$16,611	37%
100-6071-000	Overtime	\$325,267	\$200,070	62%
100-6067-000	Unused Vacation/Sick Pay	\$75,000	\$68,060	91%
Total Wages		\$5,208,343	\$3,383,408	65%
Personnel Services--Other				
100-6072-000	Workers' Compensation	\$240,000	\$196,872	82%
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	\$1,096,922	73%
100-6073-004	Retirement - General	\$142,512	\$80,756	57%
100-6073-007	Retirement - OPEB	\$0	\$0	0%
100-6074-000	Uniforms	\$22,375	\$9,344	42%
100-6076-001	Health Insurance	\$1,219,072	\$854,206	70%
100-6076-005	Health Insurance - HSA Employer Contribution	\$175,350	\$161,700	92%
100-6076-002	Dental Insurance	\$58,696	\$34,375	59%
100-6076-003	Vision Insurance	\$12,364	\$7,049	57%
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	\$249,877	53%
100-6080-000	Employee Deductions	\$0	(\$2)	0%
Total Other		\$4,269,538	\$2,795,896	65%
Total Personnel Services		\$9,477,881	\$6,179,304	65%

BUDGET TO ACTUAL COMPARISON

		Adopted Budget	Year to Date 5/31/2013	P'tge Rec'd Exp'd'd
	<u>#6100 - #6249 Maintenance & Repair</u>			
100-6100-000	M&R--Building & Grounds	\$65,153	\$33,150	51%
100-6120-000	M&R--Vehicular Equipment	\$117,263	\$57,266	49%
100-6150-000	M&R--Other Firefighting & Rescue Equipment	\$30,297	\$26,025	86%
100-6160-000	M&R--Radio & Communication Equipment	\$27,450	\$22,880	83%
100-6165-000	M&R--Wireless Computer Internet	\$7,500	\$228	3%
100-6170-000	M & R Grounds & Station Equipment	\$12,571	\$7,923	63%
100-6180-000	M&R--Office & Divisional Equipment	\$57,675	\$18,465	32%
100-6220-000	Maj/R--Vehicular Firefighting Contingency	\$35,000	\$15,882	45%
	Total Maintenance & Repair	\$352,909	\$181,819	52%

BUDGET TO ACTUAL COMPARISON

	Adopted Budget	Year to Date 5/31/2013	P'tge Rec'd Exp'd	
<u>#6510 - #6990 Other Operating Expenses</u>				
100-6510-000	Professional Fees--Audit	\$25,000	\$22,150	89%
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	\$3,040	53%
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	\$558,990	56%
100-6810-000	Dues	\$5,229	\$4,658	89%
100-6850-000	Firefighting & Rescue Supplies	\$13,824	\$10,770	78%
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	\$9,097	61%
100-6870-000	Office Supplies	\$14,232	\$7,183	50%
100-6880-000	Computer Software	\$17,140	\$9,441	55%
100-6885-000	Website Expense	\$0	\$1,867	0%
100-6890-000	Printing Costs	\$4,000	\$2,402	60%
100-6910-000	Collection Expense	\$333,330	\$316,326	95%
100-6920-000	Postage & Freight	\$2,830	\$1,588	56%
100-6930-000	Tax Refunds	\$1,000	\$124	12%
100-6940-000	Utilities	\$128,310	\$70,763	55%
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	\$2,972	62%
100-6995-000	FMPTF (Chapter 175) Expense	\$200	\$565	283%
100-6996-000	FMPTF Travel/Convention/Seminar	\$500	\$1,250	250%
	Total Other Operating Expenses	\$1,905,710	\$1,229,886	65%

BUDGET TO ACTUAL COMPARISON

		Adopted Budget	Year to Date 5/31/2013	P'tge Rec'd Exp'd
<u>#7100 - #7180 Capital Improvements</u>				
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%
100-7124-000	CI- Station 4	\$0	\$10,400	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%
Total Capital Improvement		\$46,900	\$41,580	89%

BUDGET TO ACTUAL COMPARISON

	Adopted Budget	Year to Date 5/31/2013	P'tge Rec'd Exp'd
<u>#7300 - #7380 Land/Equipment Purchase</u>			
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	\$15,269	76%
100-7351-000 LEP--Firefighting & Rescue Equipment Contingency	\$213,300	\$10,390	5%
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	\$7,248	14%
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%
Total Land/Equipment Purchase	\$335,800	\$33,630	10%
TOTAL DISBURSEMENTS	\$12,158,900	\$7,684,929	63%

BUDGET TO ACTUAL COMPARISON

	Adopted Budget	Year to Date 5/31/2013	P'tge Rec'd Exp'd	
IMPACT FEE ACCOUNT				
<u>Revenues</u>				
200-4000-000	Cash Carryover 2011/2012	\$82,048	\$82,048	100%
200-4032-000	Impact Fees, Current Year	\$72,500	\$179,714	248%
200-4033-000	Collections Pro-Rata	\$0	\$0	0%
200-4100-000	Interest Income - Impact Fees	\$500	\$238	48%
Total Revenue		\$155,048	\$262,000	169%
<u>Disbursements</u>				
200-5000-000	Reimbursement to General Fund	\$145,048	\$6	0%
200-5001-000	Construction Costs	\$0	\$0	0%
Total Expense		\$145,048	\$6	0%
Anticipated Excess/(Deficit)		\$10,000	\$261,994	2620%